

2021
COUNTY OF ELK
AUDITORS' SETTLEMENT



LIFE IS LIKE AUDITING
EVERYTHING MUST BALANCE.

-Unknown-

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2021
COUNTY OF ELK
Assessment Office Account
Categorized Revenue

Month	Maps/Copies	Labels	Data	C&G	Total
January	\$268.00	\$0.00	\$68.90	\$0.00	\$336.90
February	\$391.00	\$105.00	\$3,523.40	\$100.00	\$4,119.40
March	\$334.00	\$75.00	\$1,986.95	\$100.00	\$2,495.95
April	\$374.00	\$0.00	\$48.40	\$0.00	\$422.40
May	\$290.00	\$0.00	\$300.00	\$50.00	\$640.00
June	\$465.50	\$0.00	\$0.00	\$100.00	\$565.50
July	\$458.50	\$0.00	\$4.40	\$150.00	\$612.90
August	\$378.00	\$0.00	\$0.00	\$675.00	\$1,053.00
September	\$534.00	\$0.00	\$25.90	\$375.00	\$934.90
October	\$415.00	\$0.00	\$145.10	\$0.00	\$560.10
November	\$270.00	\$76.00	\$0.00	\$25.00	\$371.00
December	\$270.00	\$76.00	\$0.00	\$25.00	\$371.00
Total					\$12,483.05

**2021
COUNTY OF ELK
Tax Statement**

Assessed Valuation

Real Estate (Taxable)	\$	494,163,610
Real Estate (Exempt)	\$	85,487,650
Rate of Assessment on Real Estate		50%
Number of Per Capita Units Assessed		63,857

Tax Rates

General County Purposes		15.40
Debt Purposes		0.75
Total County Tax Rate Millage		16.15
County Per Capita Tax		\$5.00

Current Tax Levy

General Fund		
Real Estate	\$	76,101,196
Mineral Rights		\$37,062,271
		\$113,163,467
Debt Fund		
Real Estate		\$47,452.02
Mineral Rights		\$23,109.75
		\$70,562
Per Capita	\$	319,287
TOTAL CURRENT TAX LEVY		\$113,553,316

2021
COUNTY OF ELK
Adoption Counseling Fee
 CNB Bank 0434

BALANCE, December 31, 2020		\$5,801.19
REVENUES		
Collections	\$75.00	
Interest	<u>\$1.38</u>	
TOTAL REVENUES		<u>\$76.38</u>
TOTAL REVENUES AND BALANCE		<u>\$5,877.57</u>
EXPENDITURES		
No Activity	<u>\$0.00</u>	
TOTAL EXPENDITURES		\$0.00
BALANCE, December 31, 2021		<u>\$5,877.57</u>
TOTAL EXPENDITURES AND BALANCE		<u>\$5,877.57</u>

2021
COUNTY OF ELK
Children and Youth Special Account
Northwest Savings Bank 0422

BALANCE, December 31, 2020

\$508,652.35

REVENUES

Commonwealth of Pa. State Treasurer - Human Services	
Act 148	\$739,995.00
Caseworker Visitation Mini Grant	\$2,000.00
Families First Transition Act	\$11,501.00
Medicaid	\$379.49
Special Grants	\$379,898.43
TANF Monies	\$10,743.17
Title IV-B	\$25,955.00
Title IV-E/AA	\$116,547.15
Title IV-E/FC	\$245,852.70
Title IV-E/ITG Grant	\$39,596.09
Title IV-E/SPLC	\$6,523.90
Title XX	\$43,512.00
Diakon Lutheran Social Ministries	
Adoption Mini Grant	\$1,300.00
Spring Grant	\$1,300.00
County of Elk Local Share	\$443,268.50
Miscellaneous Reimbursements	\$4,078.93
Program Income (Maintenance)	\$64,370.72
Voided Checks	\$1,175.00
Interest Earned	<u>\$492.14</u>

TOTAL REVENUES

\$2,138,489.22

TOTAL REVENUES AND BALANCE

\$2,647,141.57

EXPENDITURES

Adoptive Assistance	\$222,719.00
Communications	\$16,249.94
Consultant Services	\$66,058.55
County Reimbursement for Wages and Benefits	\$687,665.50
Court-Related Expenses	\$403.54
Indirect Administration	\$45,513.70
Miscellaneous Personnel Expenses	\$3,321.77
Occupancy, Rent, Utilities, and Housekeeping	\$40,152.17
Office Equipment and Supplies	\$8,878.15
Purchased Assets	\$6,687.00
Purchased Client Services	\$1,440,638.50
Service Supplies	\$41,399.69
Travel Expenses	<u>\$7,998.94</u>

TOTAL EXPENDITURES

\$2,587,686.45

BALANCE, December 31, 2021

\$59,455.12

TOTAL EXPENDITURES AND BALANCE

\$2,647,141.57

2021
COUNTY OF ELK
P.O.S.T.S. Program
Children and Youth Services/Probation
 Northwest Savings Bank 1520

BALANCE, December 31, 2020		\$2,426.53
REVENUES		
Interest	<u>\$0.24</u>	
TOTAL REVENUES		<u>\$0.24</u>
TOTAL REVENUES AND BALANCE		<u>\$2,426.77</u>
EXPENDITURES		
No Activity	<u>\$0.00</u>	
TOTAL EXPENDITURES		\$0.00
BALANCE, December 31, 2021		<u>\$2,426.77</u>
TOTAL EXPENDITURES AND BALANCE		<u>\$2,426.77</u>

2021
COUNTY OF ELK
Act 13 Gas Well Impact Fee
Farmers National Bank 0210

BALANCE, December 31, 2020		\$1,069,441.67
 REVENUES		
Commonwealth of Pennsylvania	\$416,465.05	
Covid Block Grant	\$58.75	
General Fund Coroner Reimbursement	\$5,000.00	
Interest	\$814.33	
Voided Checks	<u>\$1,000.00</u>	
 TOTAL REVENUES		 <u>\$423,338.13</u>
 TOTAL REVENUES AND BALANCE		 <u><u>\$1,492,779.80</u></u>
 EXPENDITURES		
Construction	\$54,340.00	
Contracted Services	\$119,706.43	
Covid 19- Public Awareness	\$200.00	
Grants and Appropriations	\$114,305.55	
Judicial Services	\$2,598.04	
Voided Checks	<u>\$1,000.00</u>	
 TOTAL EXPENDITURES		 \$292,150.02
 BALANCE, December 31, 2021		 <u>\$1,200,629.78</u>
 TOTAL EXPENDITURES AND BALANCE		 <u><u>\$1,492,779.80</u></u>

Note: As of December 31, 2021, the Act 13 Gas Well Impact Fee Account had funds invested in a PLGIT Prime Account worth \$1,032,266.45. This is not included in the Act 13 Gas Well Impact Fee Account's operating office balance.

2021
COUNTY OF ELK
Act 13 Highway/Bridge Improvement
Farmers National Bank 3230

BALANCE, December 31, 2020		\$341,861.33
REVENUES		
Commonwealth of Pennsylvania	<u>\$40,000.00</u>	
TOTAL REVENUES		<u>\$40,000.00</u>
TOTAL REVENUES AND BALANCE		<u>\$381,861.33</u>
No Activity	<u>\$0.00</u>	
TOTAL EXPENDITURES		\$0.00
BALANCE, December 31, 2021		<u>\$381,861.33</u>
TOTAL EXPENDITURES AND BALANCE		<u>\$381,861.33</u>

2021
COUNTY OF ELK
Act 13 Marcellus Legacy
Farmers National Bank 3229

BALANCE, December 31, 2020		\$49,372.01
REVENUES		
Commonwealth of Pa.	<u>\$25,000.00</u>	
TOTAL REVENUES		<u>\$25,000.00</u>
TOTAL REVENUES AND BALANCE		<u>\$74,372.01</u>
EXPENDITURES		
Appropriations & Legal Representation	<u>\$42,575.00</u>	
TOTAL EXPENDITURES		\$42,575.00
BALANCE, December 31, 2021		<u>\$31,797.01</u>
TOTAL EXPENDITURES AND BALANCE		<u>\$74,372.01</u>

2021
COUNTY OF ELK
American Rescue Plan Act of 2021
Northwest Savings Bank 4499*/**

BALANCE, June 7, 2021		\$0.00
REVENUES		
A.R.P. Funding from U.S. Department of Treasury	\$2,904,833.50	
Interest	<u>\$1,503.24</u>	
TOTAL REVENUES		<u>\$2,906,336.74</u>
TOTAL REVENUES AND BALANCE		<u>\$2,906,336.74</u>
EXPENDITURES		
County of Elk		
Annex Building	\$54,547.53	
Commissioners	\$233.13	
Courthouse Building	\$4,330.00	
Transfer to Fiscal Recovery Funds	\$186,458.08	
County of Elk Departmental		
District Attorney	\$52,294.90	
Elections	\$569.54	
IT/GIS	\$88,140.75	
Jail	\$33,353.10	
Prison	\$92,021.74	
Prothonotary	\$21,157.00	
Sheriff	\$29,253.33	
Elk County EMS Organizations		
Crystal Fire Department	\$50,628.90	
Elkland Search & Rescue	\$100,000.00	
EMA/911	\$4,330.00	
Fox Township Fire Department	\$13,119.00	
Johnsonburg Borough Fire Department	\$87,967.93	
Johnsonburg Borough Police Department	\$20,000.00	
Ridgway Ambulance Corporation	\$100,000.00	
Ridgway Fire Department	\$100,000.00	
Ridgway Police Department	\$99,071.59	
St. Marys Ambulance Service	<u>\$100,000.00</u>	
TOTAL EXPENDITURES		\$1,237,476.52
BALANCE, December 31, 2021		<u>\$1,668,860.22</u>
TOTAL EXPENDITURES AND BALANCE		<u>\$2,906,336.74</u>

* Account Opened 6/7/21

** Categorized disbursements on next page

2021
COUNTY OF ELK
Categorized Disbursement of Elk County ARP Act of 2021 Grants

Grant Recipient	52020	81004	81005	81007	81008	81009	87001	Grant Total
	Lost Revenue	Prevention in Congregate Settings	Personal Protective Equipment	Capital Investments - Physical Plant Changes	Other Covid-19 Public Health Expenses	Payroll Costs Public Health, Safety, Other	Admin Expenses	
County of Elk								
Annex Building				\$50,563.53	\$3,984.00			\$54,547.53
Commissioners							\$233.13	\$233.13
Courthouse Building				\$4,330.00				\$4,330.00
General Fund	\$185,538.15						\$919.93	\$186,458.08
County of Elk Departmental								
District Attorney				\$52,294.90				\$52,294.90
Elections			\$569.54					\$569.54
IT/GIS				\$88,140.75				\$88,140.75
Jail		\$33,353.10						\$33,353.10
Prison		\$2,809.20	\$15,142.54	\$67,083.00		\$6,987.00		\$92,021.74
Prothonotary				\$21,157.00				\$21,157.00
Sheriff				\$8,600.00	\$20,653.33			\$29,253.33
Elk County EMS Organizations								
Crystal Fire Department			\$41,064.25		\$9,564.65			\$50,628.90
Elkland Search & Rescue				\$100,000.00				\$100,000.00
EMA/911				\$4,330.00				\$4,330.00
Fox Township Fire Department			\$13,119.00					\$13,119.00
Johnsonburg Fire Department			\$85,882.93		\$2,085.00			\$87,967.93
Johnsonburg Borough Police Department				\$20,000.00				\$20,000.00
Ridgway Ambulance Corporation					\$100,000.00			\$100,000.00
Ridgway Fire Department				\$100,000.00				\$100,000.00
Ridgway Police Department			\$15,111.45	\$81,171.62		\$2,788.52		\$99,071.59
St. Marys Ambulance Service					\$100,000.00			\$100,000.00
2021 TOTALS	\$185,538.15	\$36,162.30	\$170,889.71	\$597,670.80	\$236,286.98	\$9,775.52	\$1,153.06	\$1,237,476.52

2021
COUNTY OF ELK
Construction Fund
Northwest Savings Bank 1629

BALANCE, December 31, 2020		\$60,429.98
REVENUES		
County of Elk General Fund	\$25,466.70	
Interest	<u>\$79.26</u>	
TOTAL REVENUES		<u>\$25,545.96</u>
TOTAL REVENUES AND BALANCE		<u>\$85,975.94</u>
EXPENDITURES		
General Construction	\$1,449.00	
Professional Services	<u>\$35.00</u>	
TOTAL EXPENDITURES		\$1,484.00
BALANCE, December 31, 2021		<u>\$84,491.94</u>
TOTAL EXPENDITURES AND BALANCE		<u>\$85,975.94</u>

2021
COUNTY OF ELK
Covid-19 County Relief Block Grant Program
Northwest Savings Bank 0646*

BALANCE, December 31, 2020		\$58.06
REVENUES		
Interest	\$0.69	
Voids	<u>\$229.40</u>	
TOTAL REVENUES		<u>\$230.09</u>
TOTAL REVENUES AND BALANCE		<u>\$288.15</u>
EXPENDITURES		
Assistance to Nonprofits (Replacement Check)	\$229.40	
Transfer to Gas Well Impact Fund	<u>\$58.75</u>	
TOTAL EXPENDITURES		\$288.15
BALANCE, March 31, 2021		<u>\$0.00</u>
TOTAL EXPENDITURES AND BALANCE		<u>\$288.15</u>

* Account Closed 3/31/21

2021
COUNTY OF ELK
Covid-19 Hospitality Industry Recovery Program
Northwest Savings Bank 1016*/**

BALANCE, February 1, 2021		\$0.00
REVENUES		
CHIRP Funding Transfer from General Ledger	\$338,772.00	
Interest	<u>\$92.92</u>	
TOTAL REVENUES		<u>\$338,864.92</u>
TOTAL REVENUES AND BALANCE		<u><u>\$338,864.92</u></u>
EXPENDITURES		
Administration Fee	\$3,772.00	
CHIRP \$5,000	\$30,000.00	
CHIRP \$10,000	\$80,000.00	
CHIRP \$15,000	\$225,000.00	
Transfer to Fiscal Recovery Funds	<u>\$92.92</u>	
TOTAL EXPENDITURES		\$338,864.92
BALANCE, August 11, 2021		<u>\$0.00</u>
TOTAL EXPENDITURES AND BALANCE		<u><u>\$338,864.92</u></u>

* Account Opened 2/26/21

** Account Closed 8/11/21

2021
COUNTY OF ELK
2010 Series A Recovery Zone Economic Development Bond

Northwest Savings Bank

Principal: \$2,560,000.00
 Due: June 1, as shown below
 Interest Payable: June 1 and December 1
 First Interest Payment: June 1, 2011
 Form: Fully Registered

Date	Principal	Coupon	Yield	Price	Oid/Oip	Proceeds	Interest	Debt Service	Fiscal Year Ending Dec. 31	Gross Annual Debt Service	Cash on Hand
June 1, 2011								\$0.00			
December 1, 2011							\$11,325.00	\$11,325.00	2011	\$11,325.00	
June 1, 2012	\$40,000.00	1.500%	1.500%	100.000%		\$40,000.00	\$32,625.00	\$72,625.00			
December 1, 2012							\$32,325.00	\$32,325.00	2012	\$104,950.00	
June 1, 2013	\$260,000.00	1.500%	1.500%	100.000%		\$260,000.00	\$32,325.00	\$292,325.00			
December 1, 2013							\$30,375.00	\$30,375.00	2013	\$322,700.00	
June 1, 2014	\$265,000.00	1.800%	1.500%	100.000%		\$265,000.00	\$30,375.00	\$295,375.00			
December 1, 2014							\$27,990.00	\$27,990.00	2014	\$323,365.00	
June 1, 2015	\$270,000.00	2.000%	2.100%	99.579%	(1,136.70)	\$268,863.30	\$27,990.00	\$297,990.00			
December 1, 2015							\$25,290.00	\$25,290.00	2015	\$323,280.00	
June 1, 2016	\$275,000.00	2.250%	2.350%	99.492%	(1,397.00)	\$273,603.00	\$25,290.00	\$300,290.00			
December 1, 2016							\$22,196.25	\$22,196.25	2016	\$322,486.25	
June 1, 2017	\$280,000.00	2.500%	2.700%	98.826%	(3,287.20)	\$276,712.80	\$22,196.25	\$302,196.25			
December 1, 2017							\$18,696.25	\$18,696.25	2017	\$320,892.50	
June 1, 2018	\$290,000.00	2.875%	3.050%	98.844%	(3,352.40)	\$286,647.60	\$18,696.25	\$308,696.25			
December 1, 2018							\$14,527.50	\$14,527.50	2018	\$323,223.75	
June 1, 2019	\$300,000.00	3.125%	3.300%	98.720%	(3,840.00)	\$296,160.00	\$14,527.50	\$314,527.50			
December 1, 2019							\$9,840.00	\$9,591.09	2019	\$324,118.59	\$248.91
June 1, 2020	\$310,000.00	3.300%	3.500%	98.404%	(4,947.60)	\$305,052.40	\$9,840.00	\$319,840.00	2020		\$12.70
December 1, 2020							\$4,725.00	\$4,725.00	2020	\$324,565.00	\$0.82
June 1, 2021	\$270,000.00	3.500%	3.700%	98.281%	(4,641.30)	\$265,358.70	\$4,725.00	\$274,725.00	2021	\$279,450.00	
April 2, 2021							\$4,725.00	\$274,725.00		\$0.00	
Grand Totals	\$2,560,000.00					\$2,537,397.80	\$415,880.00	\$2,975,631.09		\$2,980,356.09	

2021
COUNTY OF ELK
2010 Series B Recovery Zone Economic Development Bond
 Northwest Savings Bank

Principal: \$2,035,000.00
 Due: June 1, as shown below
 Interest Payable: June 1 and December 1
 First Interest Payment: June 1, 2011
 Form: Fully Registered

Date	Principal	Coupon	Price	Yield	Interest	Debt Service	Fiscal Year Ending Dec. 31	Gross Annual Debt Service	Proceeds	Cash on Hand
June 1, 2011					\$51,455.17	\$51,455.17				
December 1, 2011					\$60,933.75	\$60,933.75	2011	\$112,388.92		
June 1, 2012					\$60,933.75	\$60,933.75				
December 1, 2012					\$60,933.75	\$60,933.75	2012	\$121,867.50		
June 1, 2013					\$60,933.75	\$60,933.75				
December 1, 2013					\$60,933.75	\$60,933.75	2013	\$121,867.50		
June 1, 2014					\$60,933.75	\$60,933.75				
December 1, 2014					\$60,933.75	\$60,933.75	2014	\$121,867.50		
June 1, 2015					\$60,933.75	\$60,933.75				
December 1, 2015					\$60,933.75	\$60,933.75	2015	\$121,867.50		
June 1, 2016					\$60,933.75	\$60,933.75				
December 1, 2016					\$60,933.75	\$60,933.75	2016	\$121,867.50		
June 1, 2017					\$60,933.75	\$60,933.75				
December 1, 2017					\$60,933.75	\$60,933.75	2017	\$121,867.50		
June 1, 2018					\$60,933.75	\$60,933.75				
December 1, 2018					\$60,933.75	\$60,933.75	2018	\$121,867.50		
June 1, 2019					\$60,835.54	\$60,835.54				
December 1, 2019					\$60,933.75	\$60,933.75	2019	\$121,769.29		
June 1, 2020					\$60,933.75	\$60,933.75				
December 1, 2020					\$60,933.75	\$60,933.75	2020	\$121,867.50		\$98.21
June 1, 2021					\$60,933.75	\$110,933.75			\$50,000.00	
December 1, 2021					\$59,471.25	\$59,471.25	2021	\$170,405.00		
June 1, 2022					\$59,471.25	\$389,471.25			\$330,000.00	
December 1, 2022					\$49,818.75	\$49,818.75	2022	\$439,290.00	\$340,000.00	
June 1, 2023					\$49,818.75	\$389,818.75			\$350,000.00	
December 1, 2023					\$39,873.75	\$39,873.75			\$365,000.00	
June 1, 2024					\$39,873.75	\$389,873.75			\$375,000.00	
December 1, 2024					\$29,636.25	\$29,636.25			\$401,070.00	
June 1, 2025					\$29,636.25	\$394,636.25			\$225,000.00	
December 1, 2025					\$18,960.00	\$18,960.00			\$225,000.00	
June 1, 2026					\$18,960.00	\$393,960.00			\$225,000.00	
December 1, 2026					\$7,110.00	\$7,110.00			\$225,000.00	
June 1, 2027					\$7,110.00	\$232,110.00			\$225,000.00	
December 1, 2027					\$0.00	\$0.00			\$225,000.00	
Totals					\$1,679,870.17	\$3,714,771.96		\$3,714,771.96	\$2,035,000.00	

2021
COUNTY OF ELK
2010 Series B Recovery Zone Economic Development Bond
 Northwest Savings Bank
PAY OFF SHEET

Interest Payable: June 1 and December 1
 First Interest Payment: June 1, 2011
 Form: Fully Registered
 Principal: \$2,035,000.00

Date	Interest Rate	Total Interest Due	Total Principal Due
12/20/20 thru 3/22/21	5.85%	\$26,117.00	\$1,435,000.00
12/20/20 thru 3/22/21	6.32%	\$11,797.33	\$600,000.00
Total Due		\$37,914.33	\$2,035,000.00
3/23/21 Payment			\$2,072,914.33
PAID OFF			\$0.00

2021
COUNTY OF ELK
2021 Series General Obligation Note
 Truist Bank

Period Ending	Principal	Coupon		Interest		Debt Service	Annual Debt Service	Bond Balance	Total Bond Value
March 23, 2021								\$2,110,000.00	\$2,110,000.00
June 1, 2021				\$4,583.39		\$4,583.39		\$2,110,000.00	\$2,110,000.00
December 1, 2021	\$75,000.00	1.15%		\$12,132.20		\$87,132.50		\$2,035,000.00	\$2,035,000.00
December 31, 2021							\$91,715.89		
June 1, 2022	\$180,000.00	1.15%		\$11,701.25		\$191,701.25		\$1,855,000.00	\$1,855,000.00
December 1, 2021	\$180,000.00	1.15%		\$10,666.25		\$190,666.25		\$1,675,000.00	\$1,675,000.00
December 31, 2022							\$382,367.50	\$1,675,000.00	\$1,675,000.00
June 1, 2023	\$181,000.00	1.15%		\$9,631.25		\$190,631.25		\$1,494,000.00	\$1,494,000.00
December 1, 2023	\$184,000.00	1.15%		\$8,590.50		\$192,590.50		\$1,310,000.00	\$1,310,000.00
December 31, 2023							\$383,221.75	\$1,310,000.00	\$1,310,000.00
June 1, 2024	\$184,000.00	1.15%		\$7,532.50		\$191,532.50		\$1,126,000.00	\$1,126,000.00
December 1, 2024	\$185,000.00	1.15%		\$6,474.50		\$191,474.50		\$941,000.00	\$941,000.00
December 31, 2024							\$383,007.00	\$941,000.00	\$941,000.00
June 1, 2025	\$185,000.00	1.15%		\$5,410.75		\$190,410.75		\$756,000.00	\$756,000.00
December 1, 2025	\$188,000.00	1.15%		\$4,347.00		\$192,347.00		\$568,000.00	\$568,000.00
December 31, 2025							\$382,757.75	\$568,000.00	\$568,000.00
June 1, 2026	\$188,000.00	1.15%		\$3,266.00		\$191,266.00		\$380,000.00	\$380,000.00
December 1, 2026	\$190,000.00	1.15%		\$2,185.00		\$192,185.00		\$190,000.00	\$190,000.00
December 31, 2026							\$383,451.00	\$190,000.00	\$190,000.00
June 1, 2027	\$190,000.00	1.15%		\$1,092.50		\$191,092.50		\$0.00	\$0.00
December 31, 2027							\$191,092.50	\$0.00	\$0.00
	\$210,000.00			\$87,613.39		\$2,197,613.39	\$2,197,613.39		

2021
COUNTY OF ELK
DEBT FUND
GENERAL OBLIGATION BONDS-SERIES OF 2003

Northwest Savings Bank 7661

BALANCE, December 31, 2020		\$37,029.15
REVENUES		
In Lieu of Taxes	\$254.73	
Miscellaneous Credit	\$277,773.88	
Tax Claim	\$26,730.88	
Tax Collectors	\$369,922.88	
Treasury	\$67,999.28	
Interest	<u>\$323.49</u>	
TOTAL REVENUES		<u>\$743,005.14</u>
TOTAL REVENUES AND BALANCE		<u><u>\$780,034.29</u></u>
EXPENDITURES		
2010 Series A Interest	\$4,724.85	
2010 Series A Principal	\$270,000.00	
Administration Fees	\$1,100.00	
Bank Fees	\$15.00	
Incidental Expenses	\$85.25	
Tax Assessment Refund	\$329.96	
Truist Loan	\$91,715.89	
Veteran Preference	<u>\$36.05</u>	
TOTAL EXPENDITURES		\$368,007.00
BALANCE, December 31, 2021		<u>\$412,027.29</u>
TOTAL EXPENDITURES AND BALANCE		<u><u>\$780,034.29</u></u>

Note: As of December 31, 2021, the Debt Fund Account had funds invested in a PLGIT Prime Account worth \$91,404.27. This is not included in the Debt Fund Account's operating office balance.

2021

**Elk County Industrial Development Authority's
Guaranteed Revenue Refunding Bonds - Series of 2012**

The Elk County Industrial Development Authority issued Guaranteed Revenue Bonds refunding Series of 2012 in the aggregate principal amount of \$2,945,000. In conjunction with the issuance of the bonds, the Authority entered into a loan agreement with North Central Enterprise, Inc. to assist in the financing of a project for the following: the current refunding of the Authority's Guaranteed Revenue Bonds, Series of 2006 which were issued to advance refund the Authority's Guaranteed Revenue Bonds series of 2002 which financed the acquisition and construction of a maintenance/office facility, the acquisition of land and a building for use as an education and training facility and public infrastructure improvements to an industrial complex, fund a debt service reserve fund, fund a capital reserve fund, and pay the costs of issuing the bonds by the Authority.

The County, pursuant to a guaranty agreement, has guaranteed the principal and interest and has entered into a reimbursement agreement with North Central Enterprises, Inc. to reimburse the County for any required payment by the County as guaranteed and any reasonable changes and expenses related to the guaranty agreement. The bonds are scheduled to mature at various times through October 1, 2022 and bear interest at 0.80 percent to 3.00 percent. The aggregate annual debt service requirements are as follows:

Year	Principal	Interest	Total
2021	\$295,000	\$15,531	\$310,531
2022	\$310,000	\$7,269	\$317,269
TOTAL	\$605,000	\$22,800	\$627,800

2021
COUNTY OF ELK
Federal Social Services
CNB Bank 3930

BALANCE, December 31, 2020		\$2,444.35
REVENUES		
Commonwealth of Pa. State Treasurer - Public Welfare Homeless Assistance Program	<u>\$27,817.00</u>	
TOTAL REVENUES		<u>\$27,817.00</u>
TOTAL REVENUES AND BALANCE		<u>\$30,261.35</u>
EXPENDITURES		
CAPSEA	<u>\$30,135.00</u>	
TOTAL EXPENDITURES		\$30,135.00
BALANCE, December 31, 2021		<u>\$126.35</u>
TOTAL EXPENDITURES AND BALANCE		<u>\$30,261.35</u>

2021
COUNTY OF ELK
Fiscal Recovery Funds
Northwest Savings Bank 7088*

BALANCE, August 1, 2021		\$0.00
REVENUES		
Fiscal Year 2020 Elk County Lost Revenue	\$185,538.15	
Interest Transfer from ARP	\$919.93	
Interest Transfer from CHIRP	<u>\$92.92</u>	
TOTAL REVENUES		<u>\$186,551.00</u>
TOTAL REVENUES AND BALANCE		<u><u>\$186,551.00</u></u>
EXPENDITURES		
Accrued Interest Returned to DCED	\$92.92	
Employee Recognition Pay	<u>\$139,475.00</u>	
TOTAL EXPENDITURES		\$139,567.92
BALANCE, December 31, 2021		<u>\$46,983.08</u>
TOTAL EXPENDITURES AND BALANCE		<u><u>\$186,551.00</u></u>

* Account Opened 8/10/21

2021
COUNTY OF ELK
Gas Task Force Fund
Northwest Savings Bank 1637

BALANCE, December 31, 2020		\$7,112.01
REVENUES		
Interest	<u>\$3.53</u>	
TOTAL REVENUES		<u>\$3.53</u>
TOTAL REVENUES AND BALANCE		<u>\$7,115.54</u>
<hr/>		
EXPENDITURES		
No Activity	<u>\$0.00</u>	
TOTAL EXPENDITURES		\$0.00
BALANCE, December 31, 2021		<u>\$7,115.54</u>
TOTAL EXPENDITURES AND BALANCE		<u>\$7,115.54</u>

2021
COUNTY OF ELK
General Fund Expenditures

GENERAL GOVERNMENT

Commissioners

401001-10001	Salaries	\$214,579.05	
401001-10002	Personal Services	\$49,013.22	
401001-20002	Supplies	\$1,688.64	
401001-30000	Other Services & Charges	\$35,449.55	
401001-32002	Contracted Services-single audit	\$50,900.00	
401001-34001	Communications	\$12,135.78	
401001-36000	Travel	\$1,668.62	
401001-36008	Miscellaneous Dues/Expenses	\$15,638.00	
401001-41000	Miscellaneous Training/Registration	\$610.00	\$381,682.86

Chief Clerk

401101-10001	Salaries	\$83,327.53	
401101-10002	Personal Services	\$28,997.30	
401101-20002	Supplies	\$1,312.63	
401101-30000	Other Services & Charges	\$350.83	
401101-34000	Communications	\$0.00	
401101-36000	Travel	\$411.69	
401101-36000	Miscellaneous Dues/Expenses	\$501.00	
401101-41007	Miscellaneous Training/Registration	\$359.00	\$115,259.98

Registration

401201-10001	Salaries	\$78,096.31	
401201-10002	Personal Services	\$18,696.42	
401201-20002	Supplies	\$8,948.68	
401201-34000	Communications	\$9,885.55	
401201-36000	Travel	\$1,682.11	
401201-41000	Miscellaneous Training/Registration	\$128.00	
401201-62023	COVID 19		\$117,437.07

Elections

401202-20000	Supplies	\$16,181.67	
401202-31003	Professional Services	\$31,951.91	
401202-32000	Contracted Services	\$9,227.84	
401202-34000	Communications	\$28,625.95	
401202-38002	Occupancy	\$2,820.00	\$88,807.37

County Network

401302-20005	Supplies	\$5,508.90	
401302-32000	Contracted Services	\$28,512.48	
401302-32042	Communications	\$35.76	\$34,057.14

Auditors

401303-10001	Salaries	\$50,849.55	
401303-10002	Personal Services	\$5,257.82	
401303-20002	Supplies	\$330.95	
401303-30000	Other Services & Charges	\$0.00	
401303-31000	Professional Services	\$1,500.00	
401303-32000	Contracted Services	\$0.00	
401303-34000	Communications	\$1,193.39	
401303-36000	Travel	\$3,022.88	
401303-41000	Miscellaneous Training/Registration	\$500.00	\$62,654.59

SUBTOTAL GENERAL FUND

\$799,899.01

2021
COUNTY OF ELK
General Fund Expenditures
Continued

GENERAL GOVERNMENT (Continued)

Assessment

401306-10001	Salaries	\$198,156.63	
401306-10002	Personal Services	\$77,271.02	
401306-20002	Supplies	\$1,436.15	
401306-31006	Professional Services	\$1,003.88	
401306-32000	Contracted Services	\$18,053.25	
401306-34000	Communications	\$1,188.77	
401306-36000	Travel	\$1,188.86	
401306-41000	Miscellaneous Association Dues & Registration	\$645.00	
401306-41003	Miscellaneous Tax Bills & Postage	(\$36,136.99)	
401306-41007	Miscellaneous Training/Registration	<u>\$4,547.00</u>	\$267,353.57

Tax Collectors

401307-20002	Supplies	\$469.84	
401307-34000	Communications	\$770.32	
401307-40001	Insu-Bond Premium	\$5,244.75	
401307-42001	Miscellaneous Share Cost-Tax Collector	<u>\$41,033.84</u>	\$47,518.75

Tax Claim Bureau

401308-10001	Salaries	\$31,332.36	
401308-10002	Personal Services	\$19,794.95	
401308-20002	Supplies	\$30.88	
401308-31005	Professional Services	\$2,800.00	
401308-32016	Contracted Services	\$7,865.00	
401308-34000	Communications	\$33,980.86	
401308-36000	Travel	\$424.20	
401308-41002	Miscellaneous Dues & Posting Fees	<u>\$30,351.35</u>	\$126,579.60

Treasurer

401309-10001	Salaries	\$148,199.15	
401309-10002	Personal Services	\$62,617.52	
401309-20002	Supplies	\$5,431.99	
401309-32000	Contracted Services	\$3,805.79	
401309-34000	Communications	\$1,718.86	
401309-36001	Travel	\$94.64	
401309-40000	Miscellaneous Association Dues & Registration	<u>\$2,133.52</u>	\$224,001.47

Purchasing

401402-20002	Supplies	<u>\$395.80</u>	\$395.80
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Solicitor

401501-10001	Salaries	\$23,922.86	
401501-10002	Personal Services	\$2,071.26	
401501-20002	Supplies	\$2,400.00	
401501-36001	Travel	\$0.00	
401501-41007	Miscellaneous Training & Registration	<u>\$0.00</u>	\$28,394.12

Public Defender

401502-20001	Salaries	\$112,085.88	
401502-10002	Personal Services	\$4,315.12	
401502-20002	Supplies	\$2,643.71	
401502-30000	Other Services & Charges	\$9,527.18	
401502-31000	Professional Services	\$43,575.52	
401502-32000	Contracted Services	\$2,125.50	
401502-34000	Communications	\$1,291.99	
401502-41000	Miscellaneous Association Dues & Registration	<u>\$625.00</u>	\$176,189.90

SUBTOTAL GENERAL FUND

\$1,670,332.22

2021
COUNTY OF ELK
General Fund Expenditures

Continued

GENERAL GOVERNMENT (Continued)

Recorder of Deeds

401503-10001	Salaries	\$120,297.89	
401503-10002	Personal Services	\$33,155.51	
401503-20002	Supplies	\$1,099.02	
401503-31000	Professional Services	\$900.00	
401503-32000	Contracted Services	\$11,189.36	
401503-34000	Communications	\$494.47	
401503-36000	Travel	\$304.80	
401503-41000	Miscellaneous Association Dues & Registration	\$825.00	\$168,266.05

PHEAA Summer Interns

401504-10001	Salaries	\$18,703.19	
401504-10002	Personal Services	\$1,474.38	\$20,177.57

Record Storage

401505-10001	Salaries	\$38,084.92	
401505-10002	Personal Services	\$11,455.55	
401505-20002	Supplies	\$2,785.36	
401505-32000	Contracted Services	\$0.00	\$52,325.83

Planning

401701-10001	Salaries	\$83,071.75	
401701-10002	Personal Services	\$10,906.18	
401701-20002	Supplies	\$1,130.14	
401701-34000	Communications	\$131.37	
401701-36000	Travel	\$107.63	
401701-41000	Miscellaneous Association Dues & Registration	\$414.00	
401701-52017	Grants-Community Wildfire	\$0.00	\$95,761.07

Data Processing

401702-10001	Salaries	\$69,068.15	
401702-10002	Personal Services	\$33,118.93	
401702-20002	Supplies	\$1,247.67	
401702-34000	Communications	\$1,028.10	\$104,462.85

CDBG Coordinator

401703-10001	Salaries	\$35,660.54	
401703-10002	Personal Services	\$15,856.14	
401703-20002	Supplies	\$35.56	
401703-34000	Communications	\$1,749.15	
401703-36000	Travel	\$0.00	
401703-41000	Miscellaneous Association Dues & Registration	\$0.00	\$53,301.39

SUBTOTAL GENERAL FUND

\$2,164,626.98

2021
COUNTY OF ELK
General Fund Expenditures
Continued

GENERAL GOVERNMENT (Continued)

Courthouse			
401704-10001	Salaries	\$165,434.71	
401704-10002	Personal Services	\$97,316.46	
401704-20002	Supplies	\$12,332.95	
401704-32000	Contracted Services	\$15,502.46	
401704-34000	Communications	\$74.30	
401704-36000	Travel	\$597.02	
401704-38000	Occupancy	<u>\$30,384.58</u>	\$321,642.48
Courthouse Annex			
401705-20002	Supplies	\$13,452.12	
401705-32000	Contracted Services	\$7,196.42	
401705-38000	Occupancy	<u>\$30,947.31</u>	\$51,595.85
Central Telephone			
401706-34000	Communications	<u>\$27,670.34</u>	\$27,670.34
Postage Maintenance and Agreements			
401707-20002	Supplies	\$1,063.05	
401707-32000	Contracted Services	\$657.30	
401707-34000	Communications	<u>(\$508.47)</u>	\$1,211.88
Housing/Economic Development			
401708-20002	Supplies	\$1,045.45	
401708-34000	Communications	\$63.26	
401708-36000	Travel	\$0.00	
401708-41007	Miscellaneous Training & Registration	<u>\$0.00</u>	\$1,108.71
IT/GIS			
401709-10001	Salaries	\$51,404.63	
401709-10002	Personal Services	\$20,751.34	
401709-20002	Supplies	\$4,239.84	
401709-32000	Contracted Services	\$1,792.83	
401709-34000	Communications	\$7.68	
401709-36000	Travel	\$321.08	
401709-41000	Miscellaneous Association Dues & Registration	<u>\$229.00</u>	<u>\$78,746.40</u>
TOTAL COUNTY OFFICES			<u><u>\$2,646,602.64</u></u>

2021
COUNTY OF ELK
General Fund Expenditures

Continued

JUDICIAL GOVERNMENT

Judge

418400-10001	Salaries	112,419.33	
418400-10002	Personal Services	40,125.62	
418400-20000	Supplies	6,867.14	
418400-31000	Professional Services	18,715.21	
418400-32000	Contracted Services	18,281.87	
418400-34000	Communications	2,425.49	
418400-36000	Transportation	94.30	
418400-36016	PCCD Grant	8,610.68	
418400-41000	Misc. - Training-Jury Fees	<u>8,025.12</u>	\$215,564.76

IPP

418410-10001	Salaries	3,945.42	
418410-10002	Personal Services	1,620.94	
418410-32000	Contracted Services	345.00	
414410-41000	Misc.-training/Registration	<u>4,000.00</u>	\$9,911.36

District Justice Martin

418601-10001	Salaries	\$66,924.44	
418601-10002	Personal Services	\$26,429.33	
418601-20002	Supplies	\$6,904.91	
418601-32000	Contracted Services	\$2,216.98	
418601-34000	Communications	\$10,759.75	
418601-40000	Insurance-Bond	\$394.00	
418601-38000	Occupancy	<u>\$12,960.00</u>	\$126,589.41

District Justice Jacob

418602-10001	Salaries	\$83,973.23	
418602-10002	Personal Services	\$27,226.61	
418602-20002	Supplies	\$6,680.40	
418602-32000	Contracted Services	\$3,803.08	
418602-34000	Communications	\$13,064.47	
418602-38000	Occupancy	\$18,336.79	
418602-41000	Miscellaneous-Security	<u>\$477.36</u>	\$153,561.94

Domestic Relations

418700-10001	Salaries	\$236,191.87	
418700-10002	Personal Services	\$73,145.72	
418700-20002	Supplies	<u>\$4.40</u>	\$309,341.99

Law Library

418800-20002	Supplies-Subscriptions	\$40,632.67	
418800-31000	Professional Services	<u>\$124.85</u>	\$40,757.52

SUBTOTAL JUDICIAL FUND \$855,726.98

2021
COUNTY OF ELK
General Fund Expenditures

Continued

JUDICIAL GOVERNMENT (Continued)

Coroner

418930-10001	Salaries	34,656.44	
418930-10002	Personal Services	23,810.54	
418930-20002	Supplies	7,157.98	
418930-31000	Professional Services	27,903.00	
418930-34000	Communications	1,266.68	
418930-36000	Travel	5,030.62	
418930-38000	Occupancy	599.29	
418920-41000	Misc. Assoc. Dues & Reg	<u>7,096.56</u>	\$107,521.11

District Attorney

418940-10001	Salaries	351,084.86	
418940-10002	Personal Services	90,543.47	
418940-20002	Supplies	4,428.79	
418940-32000	Contracted Services	1,125.29	
418940-34000	Communications	937.22	
418940-36000	Travel	\$601.87	
418940-41000	Misc. Assoc. Dues & Reg	<u>\$4,215.65</u>	\$452,937.15

Prothonotary

418950-10001	Salaries	\$150,576.54	
418950-10002	Personal Services	\$59,320.29	
418950-20002	Supplies	\$4,347.89	
418950-31000	Professional Services	\$2,000.00	
418950-32000	Contracted Services	\$5,418.00	
418950-34000	Communications	\$3,098.27	
418950-36000	Travel	\$1,203.74	
418950-41000	Misc. Assoc. Dues & Reg	<u>\$625.00</u>	\$226,589.73

Register of Wills

418960-10001	Salaries	\$30,819.32	
418960-10002	Personal Services	\$21,673.19	
418960-20002	Supplies	\$1,503.30	
418960-31000	Professional Services	\$900.00	
418960-34000	Communications	\$1,780.68	
418960-36000	Travel	\$202.40	
418960-41000	Misc. Assoc. Dues & Reg	<u>\$1,959.29</u>	\$58,838.18

SUBTOTAL JUDICIAL FUND

\$1,701,613.15

2021
COUNTY OF ELK
General Fund Expenditures

Continued

JUDICIAL GOVERNMENT (Continued)

Sheriff

418970-10001	Salaries	\$377,691.83	
418970-10002	Personal Services	\$110,975.51	
418970-20002	Supplies	\$13,669.13	
418970-31000	Professional Services	\$5,365.99	
418970-32005	Contracted Services	\$3,587.00	
418970-34000	Communications	\$3,286.52	
418970-36000	Travel-Vehicle Purchase	\$29,220.40	
418970-41000	Miscellaneous Association Dues & Registration	\$835.00	
418970-41100	Miscellaneous Training/Security	<u>\$6,501.49</u>	\$551,132.87

Arbitrators

418980-31000	Professional Services	<u>\$1,600.00</u>	\$1,600.00
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MH/MR Referee

418990-10001	Salaries	\$0.00	
418990-10002	Personal Services	\$0.00	
418990-31000	Professional Services	<u>1,140.00</u>	<u>\$1,140.00</u>

TOTAL JUDICIAL OFFICES

\$2,255,486.02

2021
COUNTY OF ELK
General Fund Expenditures

Continued

PUBLIC SAFETY

Jail

423200-10001	Salaries	\$1,815,566.02	
423200-10002	Personal Services	\$681,915.52	
423200-20002	Supplies	\$244,564.36	
423200-30000	Other Services & Charges	\$10,887.72	
423200-32000	Contracted Services	\$557,817.95	
423200-34000	Communications	\$948.66	
423200-36000	Travel	\$2,541.89	
423200-38000	Occupancy	\$51,928.14	
423200-41000	Miscellaneous Association Dues & Registration	<u>\$3,682.95</u>	\$3,369,853.21

Juvenile Probation

423300-10001	Salaries	\$88,575.20	
423300-10002	Personal Services	\$50,724.47	
423300-20002	Supplies	\$59.44	
423300-36000	Travel	\$1,276.21	
423300-41000	Miscellaneous Association Dues & Registration	\$123.32	
423300-70080	Juvenile Enhancement Account	<u>\$2,870.82</u>	\$143,629.46

Warden

423400-10001	Salaries	\$181,906.68	
423400-10002	Personal Services	\$60,062.06	
423400-20002	Supplies	\$457.67	
423400-34000	Communications	\$892.00	
423400-36000	Travel	\$114.17	
423400-41000	Miscellaneous Association Dues & Registration	<u>\$195.00</u>	\$243,627.58

Probation and Parole

423600-10001	Salaries	\$331,295.75	
423600-10002	Personal Services	\$118,428.95	
423600-20002	Supplies	\$23,512.70	
423600-31000	Prof Serv-Evaluation & Testing	\$250.00	
423600-34000	Communications	\$6,391.89	
423600-36000	Travel	\$1,482.03	
423600-40005	Insurance-Community Insurance	\$340.00	
423600-41000	Miscellaneous Association Dues & Registration	<u>\$1,988.32</u>	\$483,689.64

Communications

429300-10001	Salaries	\$723,295.49	
429300-10002	Personal Services	\$233,780.18	
429300-20002	Supplies	\$49.74	
429300-36000	Travel	-\$383.00	
429300-38000	Occupancy	<u>\$13,913.79</u>	\$970,656.20

EMA

429400-10001	Salaries	\$107,478.59	
429400-10002	Personal Services	\$30,294.66	
429400-20002	Supplies	\$11,719.72	
429400-32000	Contracted Services	\$9,772.56	
429400-34000	Communications	\$3,924.10	
429400-36000	Travel	\$266.25	
429400-41000	Miscellaneous Association Dues & Registration	<u>\$155.00</u>	\$163,610.88

TOTAL PUBLIC SAFETY

\$5,375,066.97

2021
COUNTY OF ELK
General Fund Expenditures
Continued

PUBLIC WORKS

Recycling

432300-10001	Salaries	\$113,318.75	
432300-10002	Personal Services	\$42,020.17	
432300-20002	Supplies	\$1,789.94	
432300-30000	Other Services & Charges	\$646.51	
432300-34000	Communications	\$3,401.52	
432300-36000	Travel	\$0.00	
432300-41000	Miscellaneous Association Dues & Registration	\$150.00	\$161,326.89

TOTAL PUBLIC WORKS

\$161,326.89

HUMAN SERVICES

Veterans' Affairs

441000-10001	Salaries	\$71,994.10	
441000-10002	Personal Services	\$35,944.06	
441000-20002	Supplies	\$10,585.91	
441000-32000	Contracted Services	\$1,520.00	
441000-34000	Communications	\$222.66	
441000-36000	Travel	\$55.90	
441000-41000	Miscellaneous Association Dues & Registration	\$0.00	
441000-41011	Miscellaneous Veterans Burials	\$5,925.00	
441000-50001	Contribution-Memorial Day Expenses	\$200.00	\$126,447.63

Children and Youth

442000-10001	Salaries	\$554,529.13	
442000-10002	Personal Services	\$233,071.34	
442000-20002	Supplies	\$20.56	
442000-34000	Communications	\$3,475.37	
442000-36007	Travel	\$20.98	\$791,117.38

TOTAL HUMAN SERVICES

\$917,565.01

CONSERVATION AND DEVELOPMENT

Conservation

468000-20002	Supplies	\$95.25	
468000-34000	Communications	\$1,124.11	\$1,219.36

TOTAL CONSERVATION & DEVELOPMENT

\$1,219.36

DEBT SERVICE

Miscellaneous Expenditures

475000-32000	Contracted Services	\$1,631.00	
475000-41203	County Retirement Contribution	\$627,175.68	
475000-41012	Misc-Prior Year Expenditures	(\$1,330.14)	\$627,476.54

TOTAL DEBT SERVICE

\$627,476.54

2021
COUNTY OF ELK
General Fund Expenditures

Continued

MISCELLANEOUS

Appropriations--Contributions			
481003-50000 Contributions	<u>\$308,152.70</u>		<u>\$308,152.70</u>
Appropriations--Grants			
481003-52000 Grants	<u>\$16,973.28</u>		<u>\$16,973.28</u>
Appropriations--Subsidies			
481003-54000 Subsidies	<u>\$595,735.50</u>		<u>\$595,735.50</u>
Workman's Compensation Contributions			
484000-41026 Adjustments	<u>(\$111,252.91)</u>		<u>(\$111,252.91)</u>
Unemployment Compensation			
485000-41028 SUI Adjustment	<u>(\$1,652.16)</u>		<u>(\$1,652.16)</u>
Insurance			
487000-40000 Insurance	\$255,751.20		
487000-41000 Miscellaneous	<u>(\$97,938.59)</u>		<u>\$157,812.61</u>
Miscellaneous Expenditures			
489000-41007 Miscellaneous Training & Registration	\$550.00		
489000-41050 Prior Year/Outstand Check	\$1,534.40		
489000-70022 Post/Pre Employment Physicals	<u>\$5,499.00</u>		<u>\$7,583.40</u>
Miscellaneous Expenditures			
489900-06367 Post Closure--SW Enforcement Officer	\$42,407.93		
489900-41048 Miscellaneous Prior Year/Outstanding	<u>(\$396.18)</u>		<u>\$42,011.75</u>
Miscellaneous Grants			
401101-41112 Pcomp/Pcorp	<u>\$28,057.00</u>		<u>\$28,057.00</u>
TOTAL MISCELLANEOUS			<u>\$1,043,421.17</u>
OTHER FINANCING USES			
Interfund Operating Transfers			
492000-00020 Cash Investments	(\$700,077.68)		
492000-06380 Transfer From/To Other Funds	\$358,869.70		
492000-06396 National Forest Funds	(\$392,084.19)		
492000-41015 Misc-Trans of Co Funds	\$374.10		
492000-41142 ARP Lost Revenue Reimb	\$185,538.15		
492000-42002 Miscellaneous	<u>\$40.00</u>		<u>(\$547,339.92)</u>
Refunds--Prior Years			
494000-41012 Miscellaneous Prior Years Expenditures	\$2,661.36		
494000-41015 Miscellaneous Transfer of County Funds	\$12,376.47		
494000-41016 Miscellaneous Refund/Taxes	<u>\$7,515.57</u>		<u>\$22,553.40</u>
TOTAL OTHER FINANCING USES			<u>(\$524,786.52)</u>
TAX COLLECTORS			
Tax Collectors/Assessment Board			
501307-10001 Salaries	\$208,794.36		
501307-10002 Personal Services	<u>\$15,972.77</u>		<u>\$224,767.13</u>
TOTAL TAX COLLECTORS			<u>\$224,767.13</u>
TOTAL EXPENDITURES & OTHER FINANACING USES			<u>\$12,728,145.21</u>
BALANCE, December 31, 2021			<u>\$547,210.91</u>

2021
COUNTY OF ELK
General Fund Revenues
County National Bank 9347

BALANCE, December 31, 2020		\$808,902.49
REVENUES		
Taxes-Real Estate		
311000	Current	\$7,433,756.77
311100-311596	Real Estate Previous	<u>\$157,519.66</u>
Total		\$7,591,276.43
Taxes-Per Capita		
312000	Current	\$84,146.30
312100	Previous	\$3,190.00
312200	Prior	<u>\$280.50</u>
Total		\$87,616.80
Taxes-Tax Claim		
313000	Delinquent Taxes	<u>\$896,748.04</u>
Total		\$896,748.04
Federal Payment in Lieu of Taxes		
331500-5200	Federal Payment in Lieu of Taxes	<u>\$218,185.00</u>
Total		<u>\$218,185.00</u>
TOTAL TAXES		<u><u>\$8,793,826.27</u></u>
INTERGOVERNMENTAL REVENUES		
State Operating Grants		
332200-5401	The Emergency Food Assistance Program	\$1,823.87
332200-5402	Probation	\$65,210.78
332200-5404	Admin and Operation of Courts	\$44,903.00
332200-5423	Social Security Administration	\$2,600.00
332200-5430	State Reimbursement for DA	\$120,682.25
332200-5620	Lost revenue Covid 19 ARP	\$185,538.15
332200-5657	Cares Act Grant/Previous Year Reimbursement	<u>\$12,299.03</u>
Total		\$433,057.08
State Payments in Lieu of Taxes		
332400-5301	State Equalization Tax	<u>\$117.40</u>
Total		\$117.40
Other State Payments in Lieu of Taxes		
332500-05302	DCNR/State and National Forest	\$76.71
332500-05303	PGC/State Game Lands	\$254,082.51
332500-05305	Public Utility Realty Tax	<u>\$7,572.23</u>
Total		<u>\$261,731.45</u>
TOTAL INTERGOVERNMENTAL REVENUES		<u><u>\$694,905.93</u></u>

2021
COUNTY OF ELK
General Fund Revenues
Continued

CHARGES FOR SERVICES

General Government-All Others

340000-05599	Hotel Tax Administration Costs	\$11,958.40	
340000-05600	Treasurer's Office	\$25,513.21	
340000-05604-5	Election Filing Fees	\$25.20	
340000-05610	Register and Recorder	\$206,711.05	
340000-05690	Assessment Office (Maps, etc.)	\$12,508.05	
340000-05711	Reimbursement Recycling Cor/Admin Fees	\$29,643.92	
340000-05712	CDBG/Administration Fees	\$88,636.28	
340000-05730	Reimbursement-Summer Job	\$16,082.50	
340000-05762	Administration Booking Fee	\$4,398.26	
340000-05764	PHFA Grant Administration Fees	\$3,000.00	
340000-05776	Planning/Subdivision Other Reimbursement	\$1,045.00	
340000-05777	Cremation Tax Reports & Autopsy	\$18,567.00	
340000-05779	Reimburse GIS Service SALA	\$15,705.90	
340000-05780	Assessment-UPI	\$84,320.00	
	Total		\$518,114.77

General Government-Judicial

342000-06000	Prothonotary	\$66,743.64	
342000-06001	Sheriff	\$61,193.38	
342000-06020	District Justice-Martin	\$48,974.42	
342000-06030	District Justice-Jacob	\$40,063.95	
342000-06050	Coroner	\$1,843.24	
342000-06080	Probation and Parole	\$162,325.67	
342000-06082	IPP Forensic Program	\$7,548.06	
342000-06090	Out-of-County Housing	\$6,060.00	
342000-06190	Cameron County Reimburse/IPP Exp.	\$13,335.65	
342000-06197	Litigants Reimbursement	\$5,007.00	
342000-06201	IP/RS PCCD Grant	\$9,679.00	
	Total		\$422,774.01

Public Safety

344000-00060	Salary Reimbursement 911 Dispatchers	\$508,680.00	
	Total		\$508,680.00

TOTAL CHARGES FOR SERVICES \$1,449,568.78

MISCELLANEOUS REVENUES

Interest Earnings			
361000-06170	Interest Income	\$754.71	
	Total		\$754.71
Rents and Royalties			
362000-06180	BFI Landfill--Superior Waste	\$204,133.29	
	Total		\$204,133.29
Other Miscellaneous Revenues			
369000-06280	Insurance Reimbursements	\$50,159.00	
369000-06290	Sundries	\$935.70	
369000-06355	Reimbursement of Expenses/Prior Years	\$24,862.15	
	Total		\$75,956.85

TOTAL MISCELLANEOUS REVENUES \$280,844.85

2021
COUNTY OF ELK
General Fund Revenues
Continued

OTHER FINANCING SOURCES

Proceeds of General Fixed Assets

391000-6300	Sale of County Property	\$28,100.00	
391000-6310	Sale of County Supplies/Equipment	<u>\$946.12</u>	
Total			\$29,046.12

Interfund Operating Transfers

392000-06320	DRO Costs Reimbursement	\$359,393.18	
392000-06340	C & Y Costs Reimbursement	\$773,474.41	
392000-06369	Conservation District Reimbursement	\$33,997.80	
392000-06380	Transfer From or To Other Funds	<u>\$79,133.32</u>	
Total			\$1,245,998.71

REFUNDS PRIOR YEAR EXPENDITURES

394000-6355	Reimbursement of Prior Year Expenses	<u>\$195.10</u>	
Total			<u>\$195.10</u>

TOTAL OTHER FINANCING SOURCES \$1,275,239.93

TOTAL REVENUE AND OTHER FINANCING SOURCES \$12,494,385.76

BALANCE, December 31, 2021 \$645,682.25

TOTAL REVENUES AND BALANCE \$13,140,068.01

As of December 31, 2021, the General Fund Account had funds invested in a PLGIT Account worth **\$2,600,300.62**. This is not included in the General Fund Revenue Account's operating office balance.

Note: Expenditure and Revenue information obtained from the Elk County General Fund Reports.

2021
COUNTY OF ELK
Growing Greener Projects
Northwest Savings Bank 9732*

BALANCE, December 31, 2020		\$64,487.14
REVENUES		
Interest	\$15.90	
TOTAL REVENUES		\$15.90
TOTAL REVENUES AND BALANCE		\$64,503.04
EXPENDITURES		
Close-out	\$2.56	
Transfer to Post-Closure Account	\$64,500.48	
TOTAL EXPENDITURES		\$64,503.04
BALANCE, July 7, 2021		\$0.00
TOTAL EXPENDITURES AND BALANCE		\$64,503.04

*Account Closed 7/7/21

2021
COUNTY OF ELK
Human Services
 CNB Bank 2080

BALANCE, December 31, 2020		\$10,556.83
REVENUES		
CNB Banking Errors	\$27,817.00	
Commonwealth of Pa. State Treasurer - Human Services	\$2,640,648.34	
Interest	<u>\$40.41</u>	
TOTAL REVENUES		<u>\$2,668,505.75</u>
TOTAL REVENUES AND BALANCE		<u><u>\$2,679,062.58</u></u>
EXPENDITURES		
Banking Error Corrections	\$27,817.00	
Northern Tier Development Corp.	\$2,590,648.34	
Office of Human Services, Inc.	<u>\$54,167.00</u>	
TOTAL EXPENDITURES		\$2,672,632.34
BALANCE, December 31, 2021		<u>\$6,430.24</u>
TOTAL EXPENDITURES AND BALANCE		<u><u>\$2,679,062.58</u></u>

2021
COUNTY OF ELK
Liquid Fuel Act 44 and Act 89
Northwest Savings Bank 9526

BALANCE, December 31, 2020		\$313,434.46
 REVENUES		
Commonwealth of Pa. State Treasurer - Transportation - Act 89	\$13,845.03	
Interest - Act 44	\$169.50	
Interest - Act 89	<u>\$142.98</u>	
 TOTAL REVENUES		 <u>\$14,157.51</u>
 TOTAL REVENUES AND BALANCE		 <u><u>\$327,591.97</u></u>
 EXPENDITURES		
Bridge Maintenance and Supplies	<u>\$1,655.96</u>	
 TOTAL EXPENDITURES		 \$1,655.96
 BALANCE, December 31, 2021		 <u>\$325,936.01</u>
 TOTAL EXPENDITURES AND BALANCE		 <u><u>\$327,591.97</u></u>

Note: As of December 31, 2021, the Liquid Fuel Act 44 Account had funds invested in a PLGIT Prime Account worth \$52,735.60. This is not included in the Liquid Fuel Act Account's operating office balance.

2021
COUNTY OF ELK
Liquid Fuel Tax Fund
 First Commonwealth Bank 7676

BALANCE, December 31, 2020		\$32,735.63
REVENUES		
Pa. Department of Transportation - Bureau of Municipal Services	\$78,813.89	
Interest	<u>\$2.90</u>	
TOTAL REVENUES		<u>\$78,816.79</u>
TOTAL REVENUES AND BALANCE		<u><u>\$111,552.42</u></u>
EXPENDITURES		
Municipality Project Grants	<u>\$99,000.00</u>	
TOTAL EXPENDITURES		\$99,000.00
BALANCE, December 31, 2021		<u>\$12,552.42</u>
TOTAL EXPENDITURES AND BALANCE		<u><u>\$111,552.42</u></u>

2021
COUNTY OF ELK
National Forest Fund 2020 Allotment
Northwest Savings Bank 5285

BALANCE, December 31, 2020		\$10.00
REVENUES		
Transfer from General Fund for Secure Rural School Program	\$392,084.19	
TOTAL REVENUES		\$392,084.19
TOTAL REVENUES AND BALANCE		\$392,094.19
EXPENDITURES		
2020 National Forest Fund (85% Allotment)		
School Districts	\$196,042.10	
Townships	\$196,042.10	
TOTAL EXPENDITURES		\$392,084.20
BALANCE, December 31, 2021		\$9.99
TOTAL EXPENDITURES AND BALANCE		\$392,094.19

2021
COUNTY OF ELK
National Forest Fund Distribution Report
for the 2020 Allotment

Under the provisions of the Act of April 27, 1925, PL 324, the Commonwealth pays this allotment to the County of Elk to be disbursed to townships and schools where the Allegheny National Forest is situated. These funds are to be used for schools and roads.

The County must divide the allotment, 75% for schools; 25% for roads, unless the citizens of the township have voted for a 50-50 split. In Elk County, the citizens of all townships have voted for a 50-50 split of the National Forest Allotments between the schools and roads. The amount of the distribution is determined by the acreage of National Forest land in each township.

TOWNSHIP	RATIO	ANF ACREAGE
Highland	50-50	44,599.53
Jones	50-50	16,377.76
Millstone	50-50	19,905.56
Ridgway	50-50	12,981.63
Spring Creek	50-50	17,971.57
Total		<u>111,836.05</u>

In Jones Township, the 50% school amount is divided as 95% to Johnsonburg Area School and 5% to Kane Area School.

	2020 ALLOTMENT	2020 DISBURSEMENT
School Districts		
Forest Area	\$34,893.29	\$34,893.29
Johnsonburg Area	\$27,273.80	\$27,273.80
Kane Area	\$79,615.84	\$79,615.84
Ridgway Area	\$54,259.17	\$54,259.17
Total School Districts	<u>\$196,042.10</u>	<u>\$196,042.10</u>
Townships		
Highland	\$78,180.38	\$78,180.38
Jones	\$28,709.26	\$28,709.26
Millstone	\$34,893.29	\$34,893.29
Ridgway	\$22,756.05	\$22,756.05
Spring Creek	\$31,503.12	\$31,503.12
Total Townships	<u>\$196,042.10</u>	<u>\$196,042.10</u>
Total Allotments	<u>\$392,084.20</u>	<u>\$392,084.20</u>

Total Disbursements

2021
COUNTY OF ELK
Payroll Deductions Report (Employees)

GROSS PAY		\$7,438,421.90
EMPLOYEE PAYROLL DEDUCTIONS WITHHELD		
Cafeteria Plan (Exempt from FICA, Federal, and State Withholding Taxes)		
AFLAC	\$3,850.48	
AFLAC #1	\$9,587.40	
A-Life CAF	\$487.60	
Allstate CAF	\$2,687.28	
Dental CAF	\$21,566.00	
Flex Med	\$31,388.00	
Health CAF	\$206,181.78	
Vision CAF	\$4,529.25	
Vision CAF Buyup	\$3,551.74	
	(Portion of Gross Pay Subject to Federal Withholding)	\$283,829.53
Deferred Compensation (Deferred from Federal Withholding Tax)		
NACO Deferred Compensation	\$38,509.32	
Retirement Compensation (Max 7%)	\$471,786.88	
	(Portion of Gross Pay Subject to Federal Withholding)	\$510,296.20
Other Payroll Deductions		
Additional Life	\$612.18	
Advances	\$3,197.86	
Child Support	\$21,590.62	
Dental	\$2,009.00	
Disability Insurance	\$1,276.80	
Erie	\$4,106.00	
Garnishment	\$3,543.33	
Health	\$12,786.10	
Retirement Payments (over 7%)	\$219,002.44	
Union Dues	\$29,803.39	
Vision	\$215.04	
Vision Buyup	\$238.55	
		\$298,381.31
Withholding Taxes		
Federal Income Tax	\$621,623.40	
Federal Insurance Contributions Act	\$440,968.08	
Local State Tax	\$8,856.00	
Local Income Tax	\$77,665.54	
Medicare	\$103,699.55	
State Unemployment Insurance	\$4,028.96	
State Income Tax	\$219,556.77	
		\$1,476,398.30
TOTAL EMPLOYEE PAYROLL DEDUCTIONS WITHHELD		\$2,568,905.34
NET PAY		\$4,869,516.56

2021
COUNTY OF ELK
Payroll Fund
 CNB 3561

BALANCE, December 31, 2020		\$1,067.20
 REVENUES		
Deposits from General Fund	\$6,934,093.29	
Voids and Reimbursements	\$4,582.88	
 TOTAL REVENUES		<u>\$6,938,676.17</u>
 TOTAL REVENUES AND BALANCE		<u><u>\$6,939,743.37</u></u>
 EXPENDITURES		
Child Support	\$21,590.62	
Payroll		
County National Bank	\$4,859,201.39	
County National Bank - Direct Deposit	\$16,648.25	
Third-Party Sick Pay Adjustment	\$95.07	
Payroll Billing	\$16,483.78	
Tax Liability	\$2,022,163.69	
Transfers to General Ledger	<u>\$3,352.45</u>	
 TOTAL EXPENDITURES		\$6,939,535.25
 BALANCE, December 31, 2021		<u>\$208.12</u>
 TOTAL EXPENDITURES AND BALANCE		<u><u>\$6,939,743.37</u></u>

2021
COUNTY OF ELK
Repository Inspection
Farmers National Bank 3673

BALANCE, December 31, 2020		\$900.00
REVENUES		
Tax Claim	<u>\$1,700.00</u>	
TOTAL REVENUES		<u>\$2,600.00</u>
TOTAL REVENUES AND BALANCE		<u>\$2,600.00</u>
EXPENDITURES		
Inspection Fee	\$2,400.00	
Check Fee	<u>\$14.44</u>	
TOTAL EXPENDITURES		\$2,414.44
BALANCE, December 31, 2021		<u>\$185.56</u>
TOTAL EXPENDITURES AND BALANCE		<u>\$2,600.00</u>

2021
COUNTY OF ELK
Employees' Retirement Fund (Market Value)
Northwest Savings Bank 6013

TOTAL ASSETS (Cost Value) January 1, 2021 \$25,697,828

REVENUES

Member Contributions	\$688,364	
County Contribution	\$627,176	
Net increase in fair value of investments	\$3,037,103	
Interest and Dividends	\$524,888	
(Less) investment expenses	\$0.00	
Net investment Income	\$0.00	
Other	\$0.00	
	\$4,877,531	\$4,877,531

TOTAL REVENUES AND BALANCE \$30,575,359

EXPENDITURES

Member Contributions Refunded		
Benefit payments, including refunds of members	\$1,468,588	
Investment Expenses	\$97,889	
Administrative Expenses	\$17,624	
	\$1,584,101	\$1,584,101

TOTAL EXPENDITURES \$1,584,101

Net Increase \$4,877,531.00

Total Assets (cost value) December 31, 2020 \$30,575,359.00

Unrealized Appreciation/Depreciation \$0.00

Total Assets (Market Value) December 31, 2021 \$30,575,359

Assets	Market Value
Cash and Cash Equivalents	\$858,519
Receivables	\$149,638
Fixed income securities	\$9,656,920
Domestic equities	\$18,326,181
December 31, 2021	\$28,991,258

Actuarially Determined Contribution (2021)	\$525,509
County Contribution (2021)	\$627,176

2021
COUNTY OF ELK
Transportation
 CNB 5633

BALANCE, December 31, 2020		\$2,241.29
REVENUES		
State Treasurer - Department of Human Services	\$779,843.00	
Interest	<u>\$24.26</u>	
TOTAL REVENUES		<u>\$779,867.26</u>
TOTAL REVENUES AND BALANCE		<u>\$782,108.55</u>
EXPENDITURES		
Area Transportation Authority	\$697,169.00	
Department of Human Services	<u>\$82,674.00</u>	
TOTAL EXPENDITURES		\$779,843.00
BALANCE, December 31, 2021		<u>\$2,265.55</u>
TOTAL EXPENDITURES AND BALANCE		<u>\$782,108.55</u>

2021
COUNTY OF ELK
Voter Registration/Elections Account
Categorized Revenues

Month	Filings	Records	Misc.	Total
January	\$0.00	\$35.00	\$0.00	\$35.00
February	\$100.00	\$100.00	\$0.00	\$200.00
March	\$525.00	\$40.00	\$0.00	\$565.00
April	\$0.00	\$0.00	\$0.00	\$0.00
May	\$60.00	\$0.00	\$0.00	\$60.00
June	\$125.00	\$0.00	\$0.00	\$125.00
July	\$0.00	\$0.00	\$0.00	\$0.00
August	\$0.00	\$0.00	\$1.00	\$1.00
September	\$0.00	\$0.00	\$0.00	\$0.00
October	\$20.00	\$0.00	\$0.00	\$20.00
November	\$0.00	\$0.00	\$0.00	\$0.00
December	\$0.00	\$0.00	\$0.00	\$0.00
Total				\$1,006.00

2021
COUNTY OF ELK
Emergency 911 Wireless
 First Commonwealth Bank 9460

BALANCE, December 31, 2020		\$742,690.46
REVENUES		
Clarion County	\$789.17	
Cameron County	\$79,638.04	
McKean County	\$789.17	
PEMA	\$1,062,922.78	
Interest	<u>\$183.22</u>	
TOTAL REVENUES		<u>\$1,144,322.38</u>
TOTAL REVENUES AND BALANCE		<u>\$1,887,012.84</u>
EXPENDITURES		
Technical Service & Maintenance	\$75,813.29	
Supplies - Purchase of Equipment	\$210,442.29	
Janitorial Supplies	\$10,772.30	
Transportation/Travel	\$3,956.01	
Professional Services	\$18,000.00	
Comm/Advertising	\$482.20	
Phone & Internet	\$102,451.41	
Occup/Utilities	\$11,611.97	
Training	\$4,428.92	
County of Elk Reimbursement	<u>\$596,851.83</u>	
TOTAL EXPENDITURES		\$1,034,810.22
BALANCE, December 31, 2021		<u>\$852,202.62</u>
TOTAL EXPENDITURES AND BALANCE		<u>\$1,887,012.84</u>

2021
COUNTY OF ELK
Hazardous Materials Response
Northwest Savings Bank 8298

BALANCE, December 31, 2020		\$31,078.75
 REVENUES		
Industries - Response Plan	\$900.00	
Industries - Tier II Chemicals	\$20,350.00	
PEMA HMRF Grant Advance	\$5,614.00	
Reimbursement for Hazmat Material	\$7,901.00	
Reimbursement for Pulsepoint	\$5,000.00	
Transfer Grant from Northern Tier	\$5,592.00	
Interest	<u>\$23.34</u>	
 TOTAL REVENUES		 <u>\$45,380.34</u>
 TOTAL REVENUES AND BALANCE		 <u><u>\$76,459.09</u></u>
 EXPENDITURES		
Cellular Phone Service	\$1,760.48	
Equipment Repair	\$9,841.39	
Equipment Supplies	\$19,437.22	
Office Supplies	\$1,147.23	
Telephone Service	\$1,097.45	
Training	\$711.28	
Transportation Gas	<u>\$292.77</u>	
 TOTAL EXPENDITURES		 \$34,287.82
 BALANCE, December 31, 2021		 <u>\$42,171.27</u>
 TOTAL EXPENDITURES AND BALANCE		 <u><u>\$76,459.09</u></u>

2021
COUNTY OF ELK
Law Enforcement Dispatch
Farmers National Bank 2004*

BALANCE, December 31, 2020		\$4,421.09
 REVENUES		
Warren County	\$29,699.55	
Erie County	\$130,038.11	
City of St. Marys	\$5,394.53	
Johnsonburg	\$933.66	
Miscellaneous	\$5.00	
TOTAL REVENUES		\$166,070.85
TOTAL REVENUES AND BALANCE		\$170,491.94
 EXPENDITURES		
Tyler Technologies	\$142,937.66	
CDW- Gov	\$0.00	
Elk - 911 Wireless	\$0.00	
Miscellaneous	\$5.00	
TOTAL EXPENDITURES		\$142,942.66
BALANCE, December 31, 2021		\$27,549.28
TOTAL EXPENDITURES AND BALANCE		\$170,491.94

*Account Opened 8/18

2021
COUNTY OF ELK
Northern Tier (Regional Telecommunications Project)
Northwest Savings Bank 5084

BALANCE, December 31, 2020		\$1,132,998.42
REVENUES		
Mistaken Deposit from PEMA	\$5,592.00	
PEMA Grant	\$1,315,817.20	
Interest	<u>\$1,362.62</u>	
TOTAL REVENUES		<u>\$1,322,771.82</u>
TOTAL REVENUES AND BALANCE		<u><u>\$2,455,770.24</u></u>
EXPENDITURES		
Check Forms	\$142.73	
Maintenance and Repair	\$716,358.55	
PEMA Grant Money Reimbursement	\$37,947.57	
Professional Services	\$57,832.45	
Purchase of Equipment	\$150,230.98	
Telephone and Internet	\$250,906.79	
Transfer Funds to Hazardous Material Response	<u>\$5,592.00</u>	
TOTAL EXPENDITURES		\$1,219,011.07
BALANCE, December 31, 2021		<u>\$1,236,759.17</u>
TOTAL EXPENDITURES AND BALANCE		<u><u>\$2,455,770.24</u></u>

2021
COUNTY OF ELK
Affordable Housing Fund
Northwest Savings Bank 3487

BALANCE, December 31, 2020		\$119,548.85
REVENUES		
Elk County Recorder of Deeds -		
Affordable Housing Collections	\$29,107.00	
Interest	\$105.60	
TOTAL REVENUES		\$29,212.60
TOTAL REVENUES AND BALANCE		\$148,761.45
EXPENDITURES		
Administration Fee	\$3,708.90	
Construction	\$4,215.00	
Transfer to Elk County PHARE Grant	\$25,000.00	
TOTAL EXPENDITURES		\$32,923.90
BALANCE, December 31, 2021		\$115,837.55
TOTAL EXPENDITURES AND BALANCE		\$148,761.45

2021
COUNTY OF ELK
Community Development Block Grants
Multi-Fund Account

CNB Bank 4077

BALANCE, December 31, 2020		\$0.00
 REVENUES		
State Treasurer-Department of Community and Economic Development	\$621,037.19	
 TOTAL REVENUES		 \$621,037.19
 TOTAL REVENUES		 \$621,037.19
 EXPENDITURES		
2016	\$1,018.52	
2017	\$36,940.68	
2018	\$22,583.23	
2019	\$0.00	
2020	\$42,452.00	
2021	\$0.00	
2021 Covid	\$39,034.24	
2017 Competitive	\$479,008.52	
 TOTAL EXPENDITURES		 \$621,037.19
 BALANCE, December 31, 2021		 \$0.00
 TOTAL EXPENDITURES AND BALANCE		 \$621,037.19

A detailed composite of all the individual Community Development Block Grants that comprise the "Multi-Fund Account" are listed on the next three pages.

2021
COUNTY OF ELK
Community Development Block Grants
Multi-Fund Account Composite (Cont.)

CNB Bank 4077

2016 Entitlement Community Development Block Grant

REVENUES

State Treasurer-Department of Community and Economic Development HUD	\$1,018.52
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TOTAL REVENUES	\$1,018.52
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EXPENDITURES

County of Elk General Fund	\$1,018.52
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BALANCE, December 31, 2021	\$0.00
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TOTAL EXPENDITURES	\$1,018.52
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Note: The 2016 Community Block Grant had originally been funded by an authorized amount of \$295,975.00. The remaining authorized 2016 Entitlement Community Development Block Grant Funds are \$0.0

2017 Entitlement Community Development Block Grant

REVENUES

State Treasurer-Department of Community and Economic Development	36,940.68
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TOTAL REVENUES	\$36,940.68
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EXPENDITURES

County of Elk General Fund	\$36,940.68
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TOTAL EXPENDITURES

BALANCE, December 31, 2021	\$6,772.77
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TOTAL EXPENDITURES	\$36,940.68
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The 2017 Community Block Grant had originally been funded by an authorized amount of \$294,283.00. The remaining authorized 2017 Entitlement Community Development Block Grant funds are \$6772.77.

2021 COUNTY OF ELK
Community Development Block Grants
Multi-Fund Account Composite (Cont.)

CNB Bank 4077

2018 Entitlement Community Development Block Grant

REVENUES

State Treasurer-Department of Community and Economic Development	\$22,583.23
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TOTAL REVENUES	\$22,583.23
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EXPENDITURES

County of Elk	\$22,583.23
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BALANCE, December 31, 2021	\$28,350.42
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TOTAL EXPENDITURES	\$22,583.23
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Note: The 2018 Entitlement Community Development Block Grant had originally been funded by an authorized amount of \$307,760.00. The remaining authorized 2018 Entitlement Community Block Grant funds are \$28350.42.

2019 Entitlement Community Development Block Grant

REVENUES

State Treasurer-Department of Community and Economic Development	\$0.00
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TOTAL REVENUES	\$0.00
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EXPENDITURES

No Activity	\$0.00
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BALANCE, December 31, 2021	\$310,176.00
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TOTAL EXPENDITURES	\$0.00
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The 2019 Entitlement Community Development Block Grant had originally been funded by an authorized amount of \$310,176.00. The remaining authorized 2019 Entitlement Community Block Grant funds are \$310,176.00.

2021
COUNTY OF ELK
Community Development Block Grants
Multi-Fund Account Composite

CNB Bank 4077

2018 CDBG Competitive Construction Grant

REVENUES

State Treasurer-Department of Community and Economic Development	\$479,008.52
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TOTAL REVENUES	\$479,008.52
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EXPENDITURES

Continental Construction County of Elk	\$479,008.52
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BALANCE, December 31, 2021	\$0.00
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TOTAL EXPENDITURES	\$479,008.52
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The 2018 Competitive Construction Grant had originally been funded by an authorized amount of \$632,322.00. The remaining authorized 2018 Competitive Construction Grant Funds are \$0.

2021 COUNTY OF ELK
Community Development Block Grants
Multi-Fund Account Composite (Cont.)

CNB Bank 4077

2020 Entitlement Community Development Block Grant

REVENUES

State Treasurer-Department of Community and Economic Development	\$42,452.00
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TOTAL REVENUES	\$42,452.00
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EXPENDITURES

County of Elk	\$42,452.00
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BALANCE, December 31, 2021	\$271,680.00
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TOTAL EXPENDITURES	\$42,452.00
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Note: The 2020 Entitlement Community Development Block Grant had originally been funded by an authorized amount of \$314,132.00. The remaining authorized 2018 Entitlement Community Block Grant funds are \$271,680.00.

2021 Entitlement Community Development Block Grant

REVENUES

State Treasurer-Department of Community and Economic Development	\$0.00
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TOTAL REVENUES	\$0.00
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EXPENDITURES

No Activity	\$0.00
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BALANCE, December 31, 2021	\$222,370.00
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TOTAL EXPENDITURES	\$0.00
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The 2019 Entitlement Community Development Block Grant had originally been funded by an authorized amount of \$222,370.00. The remaining authorized 2019 Entitlement Community Block Grant funds are \$222,370.00.

2021
COUNTY OF ELK
Community Development Block Grants
Multi-Fund Account Composite

CNB Bank 4077

2021 CDBG COVID Entitlement Grant

REVENUES

State Treasurer-Department of Community and Economic Development	\$39,034.24
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TOTAL REVENUES	\$39,034.24
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EXPENDITURES

Continental Construction County of Elk	\$39,034.24
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BALANCE, December 31, 2021	\$29,253.76
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TOTAL EXPENDITURES	\$39,034.24
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The 2021 Covid Entitlement Grant had originally been funded by an authorized amount of \$68,288.00. The remaining authorized 2021 Covid Entitlement Grant Funds are \$29,253.76.

2021
COUNTY OF ELK
Housing Rehabilitation Program
 CNB Bank 9623

BALANCE, December 31, 2020		\$1.00
REVENUES		
No Activity	<u>\$0.00</u>	
TOTAL REVENUES		<u>\$0.00</u>
TOTAL REVENUES AND BALANCE		<u>\$1.00</u>
No Activity	<u>\$0.00</u>	
TOTAL EXPENDITURES		\$0.00
BALANCE, December 31, 2021		<u>\$1.00</u>
TOTAL EXPENDITURES AND BALANCE		<u>\$1.00</u>

2021
COUNTY OF ELK
MULTIPLE HOUSING ACCESS
 First Commonwealth Bank 7233*

BALANCE, December 31, 2020		\$1.18
REVENUES		
No Activity	<u>\$0.00</u>	
TOTAL REVENUES		<u>\$0.00</u>
TOTAL REVENUES AND BALANCE		<u>\$1.18</u>
EXPENDITURES		
Elk County General Fund	<u>\$1.18</u>	
TOTAL EXPENDITURES		\$1.18
BALANCE, August 31, 2021		<u>\$0.00</u>
TOTAL EXPENDITURES AND BALANCE		<u>\$1.18</u>

* Account Closed 8/31/21

2021
COUNTY OF ELK
PHFA (Phare Grant)
Farmers National Bank 4730

BALANCE, December 31, 2020		\$18,218.48
REVENUES		
Pa. Housing Finance Agency	\$322,300.00	
Interest	<u>\$37.07</u>	
TOTAL REVENUES		<u>\$322,337.07</u>
TOTAL REVENUES AND BALANCE		<u>\$340,555.55</u>
EXPENDITURES		
Administration Fee	\$3,000.00	
Construction	\$78,003.74	
Funds Drawdown	\$135,000.00	
Repayment	<u>\$2,300.00</u>	
TOTAL EXPENDITURES		\$218,303.74
BALANCE, December 31, 2021		<u>\$122,251.81</u>
TOTAL EXPENDITURES AND BALANCE		<u>\$340,555.55</u>

2021
COUNTY OF ELK
DUI/CORRECTIONS

CNB 9601

BALANCE, December 31, 2020		\$14,481.12
REVENUES		
DUI/Corrections Monies Collected		
County of Elk General Fund	<u>\$6,069.21</u>	
TOTAL REVENUES		<u>\$6,069.21</u>
TOTAL REVENUES AND BALANCE		<u><u>\$20,550.33</u></u>
EXPENDITURES		
Purchase of Equipment		
Drug & Alcohol	<u>\$7,788.00</u>	
TOTAL EXPENDITURES		\$7,788.00
BALANCE, December 31, 2021		<u>\$12,762.33</u>
TOTAL EXPENDITURES AND BALANCE		<u><u>\$20,550.33</u></u>

2021
COUNTY OF ELK
DUI/Drug and Alcohol
 CNB Bank 4291

BALANCE, December 31, 2020		\$68,068.57
REVENUES		
DUI/Drug and Alcohol Monies Collected	\$6,069.21	
Interest	\$28.62	
TOTAL REVENUES		\$6,097.83
TOTAL REVENUES AND BALANCE		\$74,166.40
EXPENDITURES		
Advanced Disposal	\$709.39	
Alcohol & Drug Abuse Services	\$4,272.45	
Micro Distributing II, LTD.	\$2,861.85	
One Step Detect Associates	\$462.00	
Premier Biotech, Inc.	\$1,316.92	
Redwood Toxicology Laboratory	\$173.60	
Stock, Garber & Assoc., Inc.	\$90.48	
Waste Management	\$275.75	
Way Office Plus	\$13.49	
TOTAL EXPENDITURES		\$10,175.93
BALANCE, December 31, 2021		\$63,990.47
TOTAL EXPENDITURES AND BALANCE		\$74,166.40

2021
COUNTY OF ELK
Inmate Booking Fee
Northwest Savings Bank 1504

BALANCE, December 31, 2020		\$12,195.69
REVENUES		
Inmate Booking Fees	\$6,080.98	
Interest	<u>\$4.76</u>	
TOTAL REVENUES		<u>\$6,085.74</u>
TOTAL REVENUES AND BALANCE		<u><u>\$18,281.43</u></u>
EXPENDITURES		
Office Equipment/Storage Supplies	\$7,524.74	
Outstanding Checks	<u>\$338.00</u>	
TOTAL EXPENDITURES		\$7,862.74
BALANCE, December 31, 2021		<u>\$10,418.69</u>
TOTAL EXPENDITURES AND BALANCE		<u><u>\$18,281.43</u></u>

2021
COUNTY OF ELK
Prisoners' Incentive
Northwest Savings Bank 1459

BALANCE, December 31, 2020		\$46,100.73
 REVENUES		
Commissary Commission	\$14,569.05	
Commissary Supplies	\$28.99	
Miscellaneous Reimbursements	\$5,991.43	
Phone Commission	\$34,565.14	
Releases Less Than \$2	\$7.22	
Interest	<u>\$27.82</u>	
 TOTAL REVENUES		 <u>\$55,189.65</u>
 TOTAL REVENUES AND BALANCE		 <u><u>\$101,290.38</u></u>
 EXPENDITURES		
Commissary Supplies	\$1,158.22	
Inmate Medical/ Supplies/Repair-Equipment	\$22,498.34	
Inmate Phone Cards	\$4,495.99	
Magazine and Newspaper Subscriptions	\$2,480.60	
Maintenance Supplies & Repair	\$1,194.64	
Miscellaneous	\$442.98	
Prison Inmate Account Payroll	\$1,193.89	
Television Subscription	<u>\$1,944.53</u>	
 TOTAL EXPENDITURES		 \$35,409.19
 BALANCE, December 31, 2021		 <u>\$65,881.19</u>
 TOTAL EXPENDITURES AND BALANCE		 <u><u>\$101,290.38</u></u>

2020
COUNTY OF ELK
Work Release

Northwest Savings Bank 3636 and CNB Bank 6547

ACCOUNT BALANCES, December 31, 2020

CNB Checking Account	\$100.00	
Northwest Savings Bank	<u>\$189,219.31</u>	
TOTAL BALANCE		\$189,319.31
 REVENUES		
Elk-Work Release	\$5,316.70	
Interest	\$172.47	
Miscellaneous	<u>\$16,000.00</u>	
TOTAL REVENUES		<u>\$21,489.17</u>
TOTAL REVENUES AND BALANCE		<u>\$210,808.48</u>

EXPENDITURES

Equipment, Self Defense & Supplies	\$15,621.64	
Miscellaneous	\$16,138.27	
Outstanding Checks	\$5,316.70	
Uniforms & Boot Allotment	<u>\$3,284.00</u>	
TOTAL EXPENDITURES		\$40,360.61
 CNB Checking Account	 \$100.00	
Northwest Checking Account	<u>\$170,347.87</u>	
CHECKING ACCOUNT BALANCES, December 31, 2021		<u>\$170,447.87</u>
TOTAL EXPENDITURES AND BALANCE		<u>\$210,808.48</u>

2021
COUNTY OF ELK
Prothonotary Automation
Northwest Savings Bank 6984

BALANCE, December 31, 2020		\$5,483.91
REVENUES		
Civil Collections	\$3,786.00	
Criminal Collections	\$1,825.65	
Interest	<u> \$2.15</u>	
TOTAL REVENUES		<u>\$5,613.80</u>
TOTAL REVENUES AND BALANCE		<u><u>\$11,097.71</u></u>
EXPENDITURES		
Office Equipment	<u>\$5,042.44</u>	
TOTAL EXPENDITURES		\$5,042.44
BALANCE, December 31, 2021		<u>\$6,055.27</u>
TOTAL EXPENDITURES AND BALANCE		<u><u>\$11,097.71</u></u>

2021
COUNTY OF ELK
Prothonotary Escrow Account
Northwest Savings Bank 1488

BALANCE, December 31, 2020		\$15,418.58
REVENUES		
Cash, Bail, Bonds, Impounded Funds, and Transfers Including Poundage	<u>\$8,176.00</u>	
TOTAL REVENUES		<u>\$8,176.00</u>
TOTAL REVENUES AND BALANCE		<u>\$23,594.58</u>
EXPENDITURES		
Release of Escrow	<u>\$13,036.00</u>	
TOTAL EXPENDITURES		\$13,036.00
BALANCE, December 31, 2021		<u>\$10,558.58</u>
TOTAL EXPENDITURES AND BALANCE		<u>\$23,594.58</u>

2021
COUNTY OF ELK
Prothonotary Office Account
Northwest Savings Bank 1322

BALANCE, December 31, 2020		\$9,651.27
 REVENUES		
Cash	\$10,712.75	
Checks	\$76,755.28	
IRS Direct Deposit	\$257.00	
Money Orders	\$1,420.50	
Probation and Parole Department	<u>\$7,605.64</u>	
 TOTAL REVENUES		 <u>\$96,751.17</u>
 TOTAL REVENUES AND BALANCE		 <u><u>\$106,402.44</u></u>
 EXPENDITURES		
Act 119 Admin Office of Pennsylvania Courts	\$489.60	
Automation Funding	\$3,786.00	
Internet Fee/Telesoft	\$10.00	
Net Collections to County of Elk	\$66,756.64	
NSF/Bank Fees	\$186.50	
Pennsylvania Department of Revenue	\$22,599.79	
Refunds	\$4,020.50	
Sheriff Services	<u>\$25.00</u>	
 TOTAL EXPENDITURES		 \$97,874.03
 BALANCE, December 31, 2021		 <u>\$8,528.41</u>
 TOTAL EXPENDITURES AND BALANCE		 <u><u>\$106,402.44</u></u>

2021
COUNTY OF ELK
County Record Improvement
Northwest Savings Bank 3180

BALANCE, December 31, 2020		\$12,489.84
REVENUES		
Collections	\$8,790.00	
Interest	<u> \$6.90</u>	
TOTAL REVENUES		<u> \$8,796.90</u>
TOTAL REVENUES AND BALANCE		<u> \$21,286.74</u>
EXPENDITURES		
Contracted Services	\$4,252.85	
Purchase of Equipment	<u> \$2,038.86</u>	
TOTAL EXPENDITURES		\$6,291.71
BALANCE, December 31, 2021		<u> \$14,995.03</u>
TOTAL EXPENDITURES AND BALANCE		<u> \$21,286.74</u>

2021
COUNTY OF ELK
Recorder of Deeds Automation & Technology
Northwest Savings Bank 7409

BALANCE, December 31, 2020		\$42,388.52
REVENUES		
Collections of the Recorder of Deeds	\$12,648.00	
Interest	\$4.91	
TOTAL REVENUES		\$12,652.91
TOTAL REVENUES AND BALANCE		\$55,041.43
EXPENDITURES		
No Activity	\$0.00	
TOTAL EXPENDITURES		\$0.00
BALANCE, December 31, 2021		\$55,041.43
TOTAL EXPENDITURES AND BALANCE		\$55,041.43

2021
COUNTY OF ELK
Recorder of Deeds
Northwest Savings Bank 6524

BALANCE, December 31, 2020		\$321,457.09
REVENUES		
Collections	<u>\$1,236,381.64</u>	
TOTAL REVENUES		<u>\$1,236,381.64</u>
TOTAL REVENUES AND BALANCE		<u><u>\$1,557,838.73</u></u>
EXPENDITURES		
Local & School Realty Transfer Tax	\$961,339.66	
Commonwealth of PA	\$0.00	
PA Dept. of Revenue	\$0.00	
Affordable Housing	\$26,572.00	
Recorder of Deeds Record Improvement Fund	\$9,233.00	
County of Elk Affordable Housing Fund	\$12,742.00	
Recorders Automation & Technology Fund	\$14,391.00	
County of Elk	\$201,971.82	
Bureau Receipts & Control	\$159,006.71	
Adjustments	<u>\$299.44</u>	
TOTAL EXPENDITURES		\$1,385,555.63
BALANCE, December 31, 2021		<u>\$172,283.10</u>
TOTAL EXPENDITURES AND BALANCE		<u><u>\$1,557,838.73</u></u>

2021
COUNTY OF ELK
Recorder of Deeds Record Improvement
Northwest Savings Bank 0030

BALANCE, December 31, 2020		\$17,406.81
REVENUES		
Collections	\$10,632.00	
Interest	<u>\$5.79</u>	
TOTAL REVENUES		<u>\$10,637.79</u>
TOTAL REVENUES AND BALANCE		<u>\$28,044.60</u>
EXPENDITURES		
Supplies Purchased	<u>\$0.00</u>	
TOTAL EXPENDITURES		\$0.00
BALANCE, December 31, 2021		<u>\$28,044.60</u>
TOTAL EXPENDITURES AND BALANCE		<u>\$28,044.60</u>

2021
COUNTY OF ELK
Register of Wills and Clerk of Orphans' Court
Northwest Savings Bank 0567

BALANCE, December 31, 2020		\$9,053.16
REVENUES		
Collections	\$55,308.98	
Commonwealth of Pa. Refunds	<u>\$28,040.49</u>	
TOTAL REVENUES		<u>\$83,349.47</u>
TOTAL REVENUES AND BALANCE		<u>\$92,402.63</u>
EXPENDITURES		
Adoption Council	\$75.00	
Check Purchase	\$105.19	
Orphans' Court	\$10,192.99	
Pennsylvania Department of Revenue	\$14,096.01	
Register of Wills	<u>\$64,091.98</u>	
TOTAL EXPENDITURES		\$88,561.17
BALANCE, December 31, 2021		<u>\$3,841.46</u>
TOTAL EXPENDITURES AND BALANCE		<u>\$92,402.63</u>

2021
COUNTY OF ELK
Solid Waste Authority Administration Account
Farmers National Bank 1683

BALANCE, December 31, 2020		\$291,886.03
REVENUES		
Business Income	\$7,155.25	
Demo Permits	\$3,425.00	
Donations/Fees/Misc.	\$13,009.70	
Drop Off Fees	\$19,469.22	
Electronics	\$803.69	
Fiber (CL Trading)	\$66,907.25	
Fiber (Independent)	\$41,119.67	
Grant Reimbursement	\$257,020.17	
Host Fees	\$56,278.28	
Metal Income	\$10,031.95	
OCC Processing	\$10,910.21	
Plastics	\$39,957.87	
Rent	\$5,500.00	
Adjustment	\$60.11	
Interest	<u>\$360.37</u>	
 TOTAL REVENUES		 <u>\$532,008.74</u>
 TOTAL REVENUES AND BALANCE		 <u>\$823,894.77</u>
EXPENDITURES		
County of Elk General Fund	\$47,219.87	
Supplies	\$7,098.09	
Equipment	\$6,150.00	
Advertising/Legal Notices	\$1,742.20	
Repairs and Maintenance	\$33,853.18	
Recycling Containers	\$27,274.10	
Electronic Surcharge	\$53.65	
White Goods & Tires Recycling	\$6,756.67	
Grants	\$98,709.30	
Directors' Mileage	\$0.00	
Bulbs & Battery Expense	\$4,447.04	
Due to/from funds	\$700.00	
Miscellaneous	\$16,322.46	
Fringe Reimbursement	\$16,284.37	
Subcontracted Employees	\$10,722.50	
Utilities	\$14,150.28	
Authority Operating Expenses	\$295.40	
HHW	\$9,123.42	
Dues/Fees	<u>\$358.00</u>	
 TOTAL EXPENDITURES		 \$301,260.53
 BALANCE, December 31, 2021		 <u>\$522,634.24</u>
 TOTAL EXPENDITURES AND BALANCE		 <u>\$823,894.77</u>

2021
COUNTY OF ELK
Solid Waste Authority Recycling Building
Farmers National Bank 4921

BALANCE, December 31, 2020		<u>\$23,348.25</u>
REVENUES		
Transfer from Solid Waste	<u>\$12,000.00</u>	
TOTAL REVENUES		<u>\$12,000.00</u>
TOTAL REVENUES AND BALANCE		<u><u>\$35,348.25</u></u>
EXPENDITURES		
Rent	<u>\$12,000.00</u>	
TOTAL EXPENDITURES		\$12,000.00
BALANCE, December 31, 2021		<u>\$23,348.25</u>
TOTAL EXPENDITURES AND BALANCE		<u><u>\$35,348.25</u></u>

2021
COUNTY OF ELK
Sheriff Community Programs
Northwest Savings Bank 1199

BALANCE, December 31, 2020		\$1,509.46
REVENUES		
Donations	<u>\$6,422.00</u>	
TOTAL REVENUES		<u>\$6,422.00</u>
<u>TOTAL REVENUES AND BALANCE</u>		<u>\$7,931.46</u>
EXPENDITURES		
Women on Target Supplies	<u>\$1,625.26</u>	
TOTAL EXPENDITURES		\$1,625.26
BALANCE, December 31, 2021		<u>\$6,306.20</u>
<u>TOTAL EXPENDITURES AND BALANCE</u>		<u>\$7,931.46</u>

2021
COUNTY OF ELK
Sheriff's Firearms License Validation System Escrow Account
 Northwest Savings Bank 0102

BALANCE, December 31, 2020		\$494.01
REVENUES		
Firearms License Validation System Fees	<u>\$1,246.00</u>	
TOTAL REVENUES		<u>\$1,246.00</u>
TOTAL REVENUES AND BALANCE		<u>\$1,740.01</u>
<hr/>		
EXPENDITURES		
Commonwealth of Pennsylvania	<u>\$1,703.00</u>	
TOTAL EXPENDITURES		\$1,703.00
BALANCE, December 31, 2021		<u>\$37.01</u>
TOTAL EXPENDITURES AND BALANCE		<u>\$1,740.01</u>

2021
COUNTY OF ELK
Sheriff's License to Carry Modernization Escrow Account
Northwest Savings Bank 0110

BALANCE, December 31, 2020	\$0.01	
REVENUES		
Bank Deposits	\$0.00	
TOTAL REVENUES	\$0.00	
TOTAL REVENUES AND BALANCE		\$0.01
EXPENDITURES		
Commonwealth of Pennsylvania	\$0.00	
TOTAL EXPENDITURES	\$0.00	
BALANCE, December 31, 2021	\$0.01	
TOTAL EXPENDITURES AND BALANCE		\$0.01

2021
COUNTY OF ELK
Sheriff's Office Account
Northwest Savings Bank 6778

BALANCE, December 31, 2020 \$25,622.30

REVENUES

Civil Action	\$43,289.44
License to Carry Concealed	\$33,220.00
License to Sell Firearms	\$221.00
License to Buy & Sell Precious Metals	\$100.00
Personal Property	\$13,260.78
Protection from Abuse	\$703.72
Real Estate Sales	\$216,313.82
Warrants	\$1,683.86
Writ of Transportation	\$354.49
Subpoena	\$70.50
Interest	\$39.84
Adjustments/Transfers	\$103.00

TOTAL REVENUES \$309,360.45

TOTAL REVENUES AND BALANCE \$334,982.75

EXPENDITURES

Civil Action	\$193,125.51
License to Carry Concealed	\$31,656.00
License to Sell Precious Metals	\$150.00
License to Sell Firearms	\$228.00
Personal Property	\$8,422.33
Protection from Abuse (PFA)	\$420.50
Real Estate Sale	\$43,954.04
Warrants	\$659.50
Writ of Transportation	\$673.91
Mileage/Postage/Meals	\$6,919.97
Miscellaneous	\$1,548.50
Interdepartmental Transfers	\$11,956.00
Adjustments	\$110.00

TOTAL EXPENDITURES \$299,824.26

BALANCE, December 31, 2021 \$35,158.49

TOTAL EXPENDITURES AND BALANCE \$334,982.75

2021
COUNTY OF ELK
Sheriff's Special Surcharge Escrow Account
Deputy Sheriff Training Account (DSTA)
Northwest Savings Bank 1447

BALANCE, December 31, 2020		\$2,124.69
REVENUES		
Deposits from Sheriff's Office Account	\$10,710.00	
Interest	<u>\$1.04</u>	
TOTAL REVENUES		<u>\$10,711.04</u>
TOTAL REVENUES AND BALANCE		<u><u>\$12,835.73</u></u>
EXPENDITURES		
Commonwealth of Pennsylvania	<u>\$11,528.00</u>	
TOTAL EXPENDITURES		\$11,528.00
BALANCE, December 31, 2021		<u>\$1,307.73</u>
TOTAL EXPENDITURES AND BALANCE		<u><u>\$12,835.73</u></u>

2021
COUNTY OF ELK
Sheriff's Surcharge Account (PFA)
Northwest Savings Bank 1132

BALANCE, December 31, 2020		\$1,685.34
REVENUES		
Revenue	\$0.00	
Interest	<u>\$0.12</u>	
TOTAL REVENUES		<u>\$0.12</u>
TOTAL REVENUES AND BALANCE		<u><u>\$1,685.46</u></u>
EXPENDITURES		
No Activity	<u>\$0.00</u>	
TOTAL EXPENDITURES		\$0.00
BALANCE, December 31, 2021		<u>\$1,685.46</u>
TOTAL EXPENDITURES AND BALANCE		<u><u>\$1,685.46</u></u>

2021
COUNTY OF ELK
Tax Claim Bureau Fund
 CNB 8844

BALANCE, December 31, 2020		\$847,024.73
REVENUES		
Taxes Collected	\$2,600,497.53	
Miscellaneous	\$52,622.27	
Interest	\$467.77	
Voids & Adjustments	\$0.07	
TOTAL REVENUES		\$2,653,587.64
TOTAL REVENUES AND BALANCE		\$3,500,612.37
EXPENDITURES		
Delinquent Taxes and Costs		
County of Elk - General Fund	\$899,296.32	
Debt Fund	\$209.05	
Boroughs	\$178,653.85	
City of St. Marys	\$229,971.95	
Townships	\$88,413.11	
School Districts	\$1,243,582.68	
Deed Fees (Bills of Sale)	\$240.00	
Repository Receipts	\$1,878.75	
Upset Sale	\$2,451.68	
Prothonotary	\$429.00	
Register & Recorder	\$11,111.43	
NSF's/Voids & Adjustments	\$23,828.94	
Miscellaneous	\$1,141.26	
TOTAL EXPENDITURES		\$2,681,208.02
BALANCE, December 31, 2021		\$819,404.35
TOTAL EXPENDITURES AND BALANCE		\$3,500,612.37

2021
COUNTY OF ELK
Tax Collectors' Account
County Taxes Collected in 2021

Taxing District	Tax Collector	Year	General Fund	Debt Fund	Per Capita
BENEZETTE TOWNSHIP	Gaborek, Darlene	2021	\$171,702.12	\$729.30	\$8,363.66
		2020	\$163,564.77	\$683.10	\$7,941.05
CITY OF ST. MARYS	Bloam, Charles	2021	\$2,788,587.68	\$29,801.00	\$135,815.08
		2020	\$3,179,966.18	\$40,183.60	\$154,877.13
FOX TOWNSHIP	Pritt, Jill	2021	\$944,034.61	\$10,997.50	\$45,978.70
		2020	\$964,565.16	\$11,279.30	\$46,978.90
HIGHLAND TOWNSHIP	Raught, Debra	2021	\$114,945.39	\$894.40	\$5,599.00
		2020	\$119,346.80	\$964.65	\$5,805.06
HORTON TOWNSHIP	Woodward, Emma	2021	\$279,516.96	\$3,394.10	\$13,614.16
		2020	\$278,332.75	\$3,547.00	\$13,556.49
JAY TOWNSHIP	Allegretto, James	2021	\$279,021.46	\$2,389.20	\$13,590.67
		2020	\$409,701.93	\$4,618.90	\$19,955.35
JOHNSONBURG BOROUGH	Destephano, Trina	2021	\$390,441.09	\$5,274.60	\$19,016.43
		2020	\$402,583.35	\$5,761.00	\$19,607.87
JONES TOWNSHIP	Haight, Joseph	2021	\$454,764.04	\$4,956.10	\$22,149.57
		2020	\$187,973.90	\$2,545.00	\$9,155.55
MILLSTONE TOWNSHIP	Grace Eisenman	2021	\$70,115.52	\$281.53	\$3,369.07
		2020	\$68,401.87	\$251.50	\$3,334.01
RIDGWAY BOROUGH	Connacher, Robert	2021	\$3,369.07	\$8,899.80	\$34,458.80
		2020	\$3,334.01	\$9,369.80	\$33,751.30
RIDGWAY TOWNSHIP	Clark, Gale	2021	\$682,368.42	\$7,499.00	\$33,234.17
		2020	\$672,097.57	\$7,414.90	\$32,734.06
SPRING CREEK TOWNSHIP	Olson, Curtis	2021	\$102,438.17	\$605.70	\$4,989.89
		2020	\$93,662.65	\$746.68	\$4,390.45
TOTAL TAXES COLLECTED			\$12,824,835.47	\$163,087.66	\$692,266.42

2021
COUNTY OF ELK
Tax Collectors' Account
County Taxes Outstanding at Year End

Taxing District	Tax Collector	Year	General Fund	Per Capita
BENEZETTE TOWNSHIP	Gaborek, Darlene	2021	\$11,977.98	\$135.00
CITY OF SAINT MARYS	Bloam, Charles	2021	\$132,030.30	\$3,055.00
FOX TOWNSHIP	Pritt, Jill	2021	\$62,120.93	\$2,380.00
HIGHLAND TOWNSHIP	Raught, Debra	2021	\$18,361.21	\$220.00
HORTON TOWNSHIP	Woodward, Emma	2021	\$25,033.33	\$460.00
JAY TOWNSHIP	Allegretto, James	2021	\$44,903.51	\$1,450.00
JOHNSONBURG BOROUGH	Destephano, Trina	2021	\$57,715.59	\$3,185.00
JONES TOWNSHIP	Haight, Joseph	2021	\$28,337.46	\$755.00
MILLSTONE TOWNSHIP	Grace Eisenmen	2021	\$3,057.63	\$10.00
RIDGWAY BOROUGH	Connacher, Robert	2021	\$69,342.34	\$3,945.00
RIDGWAY TOWNSHIP	Clark, Gale	2021	\$58,299.12	\$965.00
SPRING CREEK TOWNSHIP	Olson, Curtis	2021	\$8,010.04	\$165.00
TOTAL TAXES OUTSTANDING			\$519,189.44	\$16,725.00

**2021
COUNTY OF ELK
Tax Collectors Summary**

Taxes Collected

Real Estate		
Current	\$6,986,749.56	
Tax Claim Bureau	<u>\$2,653,587.57</u>	
		<u>\$9,640,337.13</u>
<hr/>		
Debt		
Current	<u>340,179.20</u>	
TOTAL DEBT COLLECTED		<u>340,179.20</u>
<hr/>		
Per Capita		
Current	<u>\$75,722.13</u>	
TOTAL PER CAPITA COLLECTED		<u>\$75,722.13</u>
<hr/>		
TOTAL TAXES COLLECTED IN 2021		\$10,056,238.46

Taxes Outstanding

Real Estate	\$519,189.44	
Per Capita	<u>\$16,725.00</u>	
TOTAL TAXES OUTSTANDING AT END OF 2021		<u>\$535,914.44</u>

2021
COUNTY OF ELK
Treasurer - Agent for Licenses
 CNB 3867

BALANCE, December 31, 2020		\$7,106.80
 REVENUES		
Boat Registration & Permits	\$3,591.42	
Bingo Licenses	\$1,715.00	
Dog Licenses	\$34,719.30	
Fishing License Sales	\$8,471.54	
Hunting License Sales	\$93,123.77	
Miscellaneous	\$2.95	
Small Games of Chance Licenses	\$13,300.00	
Sporting Pistol Permits	<u>\$63.00</u>	
 TOTAL REVENUES		 <u>\$154,986.98</u>
 TOTAL REVENUES AND BALANCE		 <u><u>\$162,093.78</u></u>
 EXPENDITURES		
County of Elk Commissions	\$31,772.52	
Department of Agriculture - Dog Licenses	\$27,947.00	
Fishing License Sweep	\$7,533.14	
Hunting License Sweep	\$83,064.18	
Miscellaneous Office	\$65.55	
Pennsylvania Fish & Boat Commission	<u>\$3,395.60</u>	
 TOTAL EXPENDITURES		 \$153,777.99
 BALANCE, December 31, 2021		 <u>\$8,315.79</u>
 TOTAL EXPENDITURES AND BALANCE		 <u><u>\$162,093.78</u></u>

2021
COUNTY OF ELK
Hotel Tax

Northwest Savings Bank 3644

BALANCE, December 31, 2020

\$9,507.36

REVENUES

2019 2nd Quarter	\$42.50
2019 3rd Quarter	\$85.00
2020 1st Quarter	\$805.22
2020 2nd Quarter	\$21.51
2020 4th Quarter	\$650.84
2020 4th Quarter	\$51,758.99
2021 1st Quarter	\$41,791.69
2021 2nd Quarter	\$74,758.92
2021 3rd Quarter	\$103,875.28
2021 4th Quarter	\$9,847.25
Late Fees	\$800.00

TOTAL REVENUES

\$284,437.20

TOTAL REVENUES AND BALANCE

\$293,944.56

EXPENDITURES

County of Elk - General Fund	\$11,958.40
Deposit Slips Purchase	\$90.00
Great Outdoors Visitors Bureau	\$270,111.62

TOTAL EXPENDITURES

\$282,160.02

BALANCE, December 31, 2021

\$11,784.54

TOTAL EXPENDITURES AND BALANCE

\$293,944.56

2021
COUNTY OF ELK
District Court 59-3-03
District Justice Mark S. Jacob
 CNB 3741

BALANCE, December 31, 2020		\$8,409.15
REVENUES		
Collections	\$333,202.49	
Voided Checks	\$44.00	
TOTAL REVENUES		\$333,246.49
TOTAL REVENUES AND BALANCE		\$341,655.64
EXPENDITURES		
County of Elk	\$40,063.95	
Municipalities	\$38,021.59	
Pa Department of Revenue	\$200,254.55	
Refunds	\$49,242.99	
Restitution	\$3,337.24	
School Districts	\$2,635.96	
Server Fees	\$2,060.01	
TOTAL EXPENDITURES		\$335,616.29
BALANCE, December 31, 2021		\$6,039.35
TOTAL EXPENDITURES AND BALANCE		\$341,655.64

2021
COUNTY OF ELK
District Court 59-3-02
District Justice James L. Martin
Northwest Savings Bank 9543

BALANCE, December 31, 2020		\$13,322.52
REVENUES		
Collections	\$487,196.53	
Voided Checks	\$9,133.44	
TOTAL REVENUES		\$496,329.97
TOTAL REVENUES AND BALANCE		\$509,652.49
EXPENDITURES		
Pennsylvania Department of Revenue	\$342,688.01	
County of Elk	\$48,974.42	
Municipalities	\$37,258.73	
School Districts	\$1,819.79	
Restitution	\$4,372.24	
Collateral/Refund	\$56,625.33	
Server Cost	\$5,048.31	
Adjustments	\$396.32	
TOTAL EXPENDITURES		\$497,183.15
BALANCE, December 31, 2021		\$12,469.34
TOTAL EXPENDITURES AND BALANCE		\$509,652.49

2021
COUNTY OF ELK
Domestic Relations Incentive Account
 CNB Bank 7124

BALANCE, December 31, 2020		\$351,831.28
REVENUES		
Commonwealth of Pa. State Treasurer - Human Services		
Bonus Incentive	\$8,344.01	
Performance Incentive	\$42,874.19	
Title XIX Medical Incentive	\$2,100.00	
Interest	<u>\$158.34</u>	
TOTAL REVENUES		<u>\$53,476.54</u>
TOTAL REVENUES AND BALANCE		<u><u>\$405,307.82</u></u>
EXPENDITURES		
Capital Assets	\$8,474.00	
Contracted Services	\$5,319.15	
DRAP	\$1,500.00	
Medical Incentives	\$2,100.00	
Travel Expenses	<u>\$2,665.78</u>	
TOTAL EXPENDITURES		\$20,058.93
BALANCE, December 31, 2021		<u>\$385,248.89</u>
TOTAL EXPENDITURES AND BALANCE		<u><u>\$405,307.82</u></u>

2021
COUNTY OF ELK
Domestic Relations IV-D
CNB Bank 7236

BALANCE, December 31, 2020		\$604,064.41
REVENUES		
Commonwealth of Pa. State Treasurer - Human Services		
Title IV-D Reimbursement	\$241,880.00	
Medical	\$2,100.00	
County of Elk Local Share	\$137,467.00	
Fees		
Costs and Filing	\$1,666.22	
Genetic Tests	\$275.95	
Miscellaneous Credits	\$74.00	
Interest	<u>\$250.59</u>	
TOTAL REVENUES		<u>\$383,713.76</u>
TOTAL REVENUES AND BALANCE		<u>\$987,778.17</u>

EXPENDITURES		
Advertising	\$1,499.80	
Fringe Benefits	\$85,233.30	
Genetic Test Fees	\$214.50	
Indirect Costs	\$38,991.00	
Information Technology	\$2,156.89	
Office Cellphone	\$507.67	
Office Phone	\$3,306.00	
Office Supplies	\$2,733.50	
Other Expenses	\$343.36	
OVERHEAD		
Furniture, Fixtures, Expendables	\$1,016.04	
Postage & Freight	\$346.97	
Repair and Maintenance - Equipment	\$634.27	
OVERHEAD - BUILDING		
Building Insurance	\$4,855.93	
Equipment Repair & Maintenance	\$7,606.09	
Repair & Maintenance - Other	\$476.91	
Storage Rental	\$981.36	
Utilities	\$2,965.02	
Printing and Reproduction	\$2,138.00	
Salaries and Wages	\$250,041.87	
Sheriff Costs	\$2,019.97	
Staff Development	\$1,987.81	
Staff Travel	<u>\$286.86</u>	
TOTAL EXPENDITURES		\$410,343.12
BALANCE, December 31, 2021		<u>\$577,435.05</u>
TOTAL EXPENDITURES AND BALANCE		<u>\$987,778.17</u>

Note: As of December 31, 2021, Domestic Relations had IV-D funds invested in a Certificate of Deposit worth \$65,999.10
This is not included in the Domestic Relations IV-D Account's operating office balance.

2021
COUNTY OF ELK
Domestic Relations Child Support
 CNB Bank 9419

BALANCE, December 31, 2020		\$3,397.07
REVENUES		
Cash, Check, and Money Orders	\$34,586.96	
Escrow	\$8,556.60	
N-Court	<u>\$49,391.18</u>	
TOTAL REVENUES		<u>\$92,534.74</u>
TOTAL REVENUES AND BALANCE		<u>\$95,931.81</u>
EXPENDITURES		
Escrow	\$8,222.10	
Pa. SCDU	<u>\$83,978.14</u>	
TOTAL EXPENDITURES		\$92,200.24
BALANCE, December 31, 2021		<u>\$3,731.57</u>
TOTAL EXPENDITURES AND BALANCE		<u>\$95,931.81</u>

2021
COUNTY OF ELK
Probation Booking Fee
Northwest Savings Bank #0810

Balance, December 31, 2020		\$2,871.56
REVENUES		
Booking Fees	<u>\$14,425.04</u>	
TOTAL REVENUES		<u>\$14,425.04</u>
TOTAL REVENUES AND BALANCE		<u><u>\$17,296.60</u></u>
EXPENDITURES		
City of St Marys	\$13,097.70	
County of Elk	<u>\$689.36</u>	
TOTAL EXPENDITURES		\$13,787.06
Balance, December 31, 2021		<u>\$3,509.54</u>
TOTAL EXPENDITURES AND BALANCE		<u><u>\$17,296.60</u></u>

2021
PROBATION
Electronic Monitoring
CNB 0747

BALANCE, December 31, 2020		\$1,571.68
REVENUES		
No Activity	<u>\$0.00</u>	
TOTAL REVENUES		<u>\$0.00</u>
TOTAL REVENUES AND BALANCE		<u><u>\$1,571.68</u></u>
EXPENDITURES		
No Activity	<u>\$0.00</u>	
TOTAL EXPENDITURES		\$0.00
BALANCE, December 31, 2021		<u>\$1,571.68</u>
TOTAL EXPENDITURES AND BALANCE		<u><u>\$1,571.68</u></u>

2021
PROBATION
Juvenile Probation
CNB 1344

BALANCE, December 31, 2020		\$4,578.16
REVENUES		
Collections from Clients	<u>\$230.00</u>	
TOTAL REVENUES		<u>\$230.00</u>
TOTAL REVENUES AND BALANCE		<u>\$4,808.16</u>
EXPENDITURES		
Expenses	<u>\$552.78</u>	
TOTAL EXPENDITURES		
BALANCE, December 31, 2021		<u>\$4,255.38</u>
TOTAL EXPENDITURES AND BALANCE		<u>\$4,808.16</u>

2021
PROBATION
Juvenile Restitution
 CNB 9824

BALANCE, December 31, 2020		\$12,900.48
REVENUES		
Collections from Clients	\$692.50	
Outstanding Checks	\$58.00	
TOTAL REVENUES		\$750.50
TOTAL REVENUES AND BALANCE		\$13,650.98
EXPENDITURES		
Restitution Payments	\$1,659.50	
TOTAL EXPENDITURES		\$1,659.50
BALANCE, December 31, 2021		\$11,991.48
TOTAL EXPENDITURES AND BALANCE		\$13,650.98

2021
COUNTY OF ELK
Probation and Parole Office Account
 CNB 9816

BALANCE, December 31, 2020		\$140,036.17
REVENUES		
Yearly Receipts from Clients	\$718,320.33	
Voided Checks	\$16,224.70	
TOTAL REVENUES		\$734,545.03
TOTAL REVENUES AND BALANCE		\$874,581.20
EXPENDITURES		
Act 198 Substance Abuse	\$8,507.68	
Alliance One	\$4,185.25	
Bank Fee	\$80.04	
Elk County	\$160,749.64	
Elk County Booking Center Fee Fund	\$14,425.04	
Elk County Prothonotary	\$9,247.70	
Elk County Prothonotary Automation	\$1,825.65	
Elk County Sheriff	\$617.35	
Elk County Treasurer Act 35 Supervision Fee	\$62,553.93	
Juvenile Restitution Fund	\$692.50	
Miscellaneous Fines and Municipal Fines	\$8,524.10	
Nelson Behavioral, CRN, D&A, DE Phase II	\$75.62	
PA Dept. of Revenue/PA State Costs, Fines & Judgments	\$234,492.58	
Refunds	\$85,996.58	
Restitution	\$122,541.07	
Vigilnet	\$178.25	
TOTAL EXPENDITURES		\$714,692.98
BALANCE, December 31, 2021		\$159,888.22
TOTAL EXPENDITURES AND BALANCE		\$874,581.20

2021
COUNTY OF ELK
Supervision Fee
 Northwest Savings Bank 4081

BALANCE, December 31, 2020		\$17,893.70
 REVENUES		
Act 35 Fees	\$61,898.19	
Reimbursement from Gall's Return	\$109.65	
Interest	<u>\$18.90</u>	
TOTAL REVENUES		<u>\$62,026.74</u>
TOTAL REVENUES AND BALANCE		<u><u>\$79,920.44</u></u>
 EXPENDITURES		
Law Enforcement Equipment and Supplies	\$1,041.52	
Monthly Lease and Equipment	\$2,826.83	
Monthly Subscriptions	\$6,745.72	
Office Equipment	\$7,164.16	
Office Medical Supplies	\$1,014.25	
Supervisory Management Training	<u>\$3,500.00</u>	
TOTAL EXPENDITURES		\$22,292.48
BALANCE, December 31, 2021		<u>\$57,627.96</u>
TOTAL EXPENDITURES AND BALANCE		<u><u>\$79,920.44</u></u>

2021
COUNTY OF ELK
Substance Abuse Education
 CNB Bank 0242

BALANCE, December 31, 2020		\$136,240.05
REVENUES		
Collection of Fees - Act 198	\$8,668.93	
Transfer Act 198 Monies from General Fund	\$76.80	
TOTAL REVENUES		\$8,745.73
TOTAL REVENUES AND BALANCE		\$144,985.78
EXPENDITURES		
CRN Evaluations	\$350.00	
Electronic Monitoring	\$632.50	
TOTAL EXPENDITURES		\$982.50
BALANCE, December 31, 2021		\$144,003.28
TOTAL EXPENDITURES AND BALANCE		\$144,985.78

2021
COUNTY OF ELK
AUDITORS' COMMENTS & FINDINGS

In conducting our audit of the 2021 year, we have become more accustomed to the different county offices' practices and those offices with our procedures. We have become more efficient and are pleased with the county offices' willingness to change and coordinate suggestions we make, when possible. Providing information, especially when it may be information we have not requested in the past, is key. Transparency is vital. Cooperation aides us in conducting a more thorough audit. One of the roles of the county auditors is to make sure that everything has been verified and rules followed to avoid any problems in the future with other government agencies. Any findings, questions, or suggestions we have were verbally communicated directly to that department. As we always like to stress, please remember to account for all documents and receipts as required in your recordkeeping. We were pleased to find that most of the recommendations we made in prior audits were accepted and adopted. We can say that the 2021 audit was successful and that all of the county offices have been very cooperative.

Account changes for the year 2021:


2010 Series Bond A and 2010 Series Bond B both closed
2021 Series General Obligation Note opened
American Rescue Plan Act of 2021 opened
Covid-19 County Relief Block Grant closed
Covid-19 Hospitality Industry Recovery Account opened and closed
Fiscal Recovery Fund opened
Growing Greener closed
Multiple Housing closed
Prior general ledger account remains open with sufficient funds to cover outstanding checks.


2021
COUNTY OF ELK
AUDITORS' COMMENTS & FINDINGS

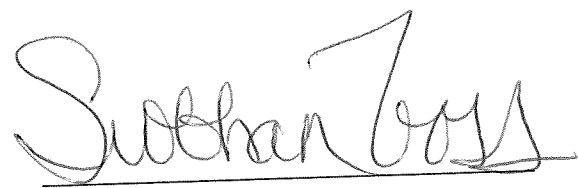
We look forward to a continued team effort working with all departments in the 2022 audit.

As an unknown author once said, "LIFE IS LIKE AUDITING, EVERYTHING MUST BALANCE."

Sincerely,


Sandra A. Caltagarone


Jean Zore


Siobhan Voss

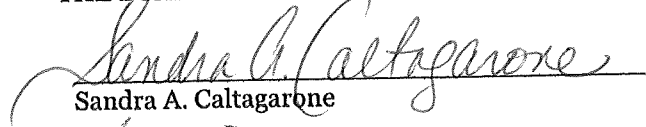
COMMONWEALTH OF PENNSYLVANIA

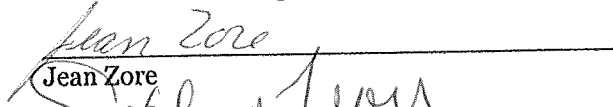
COUNTY OF ELK

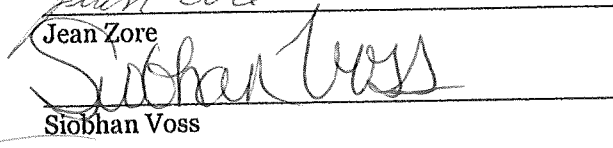
We, the elected Auditors, in and for the County of Elk, in the Commonwealth of Pennsylvania, do certify that in pursuance of the forty-seventh section of the Act of Assembly, (entitled, "An Act relating to Counties and Townships, etc." passed the fifteenth day of April A.D., 1934) met in the Office of the Auditors at the Elk County Courthouse Annex on the first Monday of January, this being the third day of January A.D., 2022, do hereby certify that the foregoing report has been prepared from the original books, papers, and records of the offices of the County of Elk, and that we did carefully audit the same and declare the reports to be a complete and correct statement of the financial transactions and conditions of the said County of Elk to the best of our information, knowledge, and belief for the year ending December 31, 2021.

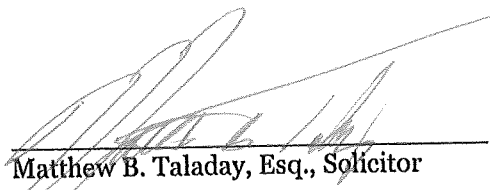
In testimony whereof, we have hereunto set our hands and seal this 27th day of May 2022.

THE BOARD OF ELK COUNTY AUDITORS


Sandra A. Caltagarone


Jean Zore


Siobhan Voss


Matthew B. Taladay, Esq., Solicitor